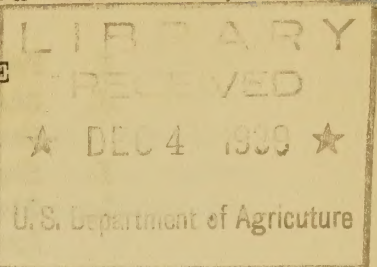


UNITED STATES DEPARTMENT OF AGRICULTURE
"AGRICULTURAL ADJUSTMENT ADMINISTRATION"
NORTH CENTRAL DIVISION



INSTRUCTIONS RELATIVE TO HANDLING SET-OFFS, CLAIMS AND ADJUSTMENTS,
AND MISCELLANEOUS FORMS UNDER THE AGRICULTURAL CONSERVATION
PROGRAMS AND RELATED PROGRAMS IN THE NORTH CENTRAL REGION

C O N T E N T S

	PAGE
PART I. SET-OFFS.	1
A. General	1
B. Applicant Indebted to AAA	4
C. Applicant Indebted to Governmental Agencies Other Than Agencies of the Department of Agriculture	5
D. Erroneous Set-Offs	5
PART II. CLAIMS AND ADJUSTMENTS	8
A. General	8
B. Cases Involving Underpayments	10
C. Cases Involving Overpayments	12
D. Cases Involving Death or Incompetency	13
E. Returned Checks	21
F. Lost Checks	22
G. Refunds	22
PART III. MISCELLANEOUS FORMS USED IN CONNECTION WITH CASES INVOLVING SET-OFFS, CLAIMS, AND ADJUSTMENTS	24
A. RF-11 - Notice of Adjustment Payment	24
B. Form ACP-22 - Schedule of Disbursements	26
C. ACP-24 - Debit Voucher for Uncollectible Check Returned	29
D. Form ACP-25 - Voucher for Agricultural Con- servation Payments Subject to Deductions for Claimants' Indebtedness	30
E. Form ACP-26 - Receipt in Lieu of Form _____, "Application for Payment" and Related Documents, Agricultural Conservation Program . . .	32
F. Form ACP-27 - Facing Sheet for Form _____, "Application for Payment" and Related Documents	33
G. Form ACP-28 - Official Receipt.	34
H. AD-42 - Administrative Report	39

*1.4/2
N75 Aps
Aps. stands
for adjustments
payments
set-offs.*

I.	Form AAA-375, Request for Cancellation of Check . . .	41
J.	Standard Form No. 1044, Schedule of Canceled Checks	43
K.	Standard Form No. 1044, Schedule of Collections . .	45
L.	Standard Form No. 1044, Schedule of Collections Prepared by Disbursing Office	48
M.	Standard Form No. 1046, Schedule of Transfers - Special Deposits	49
N.	Standard Forms No. 1047 and No. 1048, Public Voucher for Refunds	51
O.	Standard Form No. 1064, Revised - Schedule of Disbursements	52
P.	Standard Form No. 1096, Schedule of Voucher Deductions	55
Q.	Standard Form No. 1097, Request for Corrections in Appropriation, Fund, Limitation, and Official Project Accounts	58
R.	Form 2085 - Reply to Exceptions	61

PART IV.	BRIEF OF STATE LAWS FOR USE IN SETTLEMENT OF CASES INVOLVING DECEASED AND INCOMPETENT APPLICANTS . .	62
A.	General.	62
B.	Brief of Laws Relating to Descent and Distribution	62
C.	State Laws with Respect to the Age of Majority . . .	84
D.	Brief of State Laws Relating to the Priority of the Claims of Creditors	84

PART I - SET-OFFS

A. GENERAL.

1. Applicability of Procedure - The procedure contained herein shall be followed in handling cases involving set-offs, under programs administered by the Agricultural Adjustment Administration.
2. Basis for Making Set-offs - The basis for making set-offs shall be the Register of Indebtedness, Forms RF-12. The Register shall be kept current at all times so as to reflect accurately the status of all cases involving indebtedness to the United States Government.
3. Minimum Amount of Set-off - No set-off shall be made against a payment due an applicant if the amount of such applicant's indebtedness as shown on RF-12 is less than one dollar (\$1.00), except in cases where there has been a General Accounting Office disallowance or a payment to a person to whom a payment is due may not be made until the amount of the indebtedness is recovered.
4. Order of Priority in Handling Set-offs and Assignments - In a number of cases applicants may be found to be indebted to more than one governmental agency, or may be indebted to the Agricultural Adjustment Administration by reason of overpayments under different appropriations and also may have made assignments. In such cases set-offs and assignments shall be handled in the following order:

Grants of aid.

Crop Insurance advances.

Overpayments under agricultural conservation programs.

Overpayments under price adjustment programs, including failure to distribute 1935 Cotton Price Adjustment Payments.

Overpayments under sugar beet programs.

Overpayments under commodity contracts.

Failure to pay marketing quota penalties.

Indebtedness to Commodity Credit Corporation.

Indebtedness to Farm Security Administration.

Indebtedness to Farm Credit Administration.

Indebtedness to governmental agencies other than agencies of the Department of Agriculture.

Assignment on ACP-69 or Voluntary Request for Set-off, AAA-372, whichever is filed first in the county office.

5. Cases where Applicant and Debtor are not the Same.

a. Debtor Deceased -

- (1) Administration of debtor's estate -- Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may be set off against the payment due the administrator or executor of the estate of the deceased for performance rendered by either the deceased or by the administrator or executor of the decedent's estate.
 - (2) No administration upon debtor's estate -
 - (a) Performance rendered by deceased -- Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may be set off against the payment due the heirs of the decedent for performance rendered by the deceased.
 - (b) Performance rendered by the heirs - Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may not be set off against the payments due the heirs of the decedent for performance rendered by the heirs.
- b. Debtor declared incompetent -- Where the payment out of which the indebtedness arose was made to a party who has since been declared incompetent by a court of competent jurisdiction, the amount due may be set off against the payments due the guardian or committee of the incompetent's estate for performance rendered by either the incompetent or the guardian or committee of the incompetent's estate.
- c. Debtor a partnership -- Where the payment out of which the indebtedness arose was made to a partnership, the amount due may be set off against the payment due one of the partners for performance rendered by such partner.
- d. Debtor a partner -- Where the payment out of which the indebtedness arose was made to an individual who is now a member of a partnership, the amount due may be set off against the payment due the partnership only to the extent of such partner's interest therein.
- e. Debtor coproducers, or coowners - Where the payment out of which the indebtedness arose was made to coproducers or coowners, the amount due may be set off against the payments due one of such coproducers or coowners for performance rendered by one of such coproducers or coowners.

- f. Debtor a coproducer or coowner - Where the payment out of which the indebtedness arose was made to an individual who is now a coproducer or coowner, the amount due may be set off against the payments due coproducers or coowners only to the extent of the debtor's interest in the payment.
6. Applicant Indebted - No set-off made.
 - a. In cases where notice of the indebtedness of an applicant was received in the State office prior to the certification of the payment to the applicant and through error payment was certified without regard to the indebtedness, an effort should be made to intercept the check. If the check is intercepted, such check shall be canceled, a dummy application shall be prepared and the set-off shall be made in accordance with this procedure.
 - b. In cases where notice of the indebtedness of an applicant is received in the State office after the certification of the payment to the applicant, an effort should be made to intercept the check only if the applicant is indebted to the AAA.
7. Adjustment of Register of Indebtedness.
 - a. When a set-off is made from the payment due a debtor, prepare a listing in duplicate for the Records Unit. Enter in the upper right-hand corner thereof the bureau schedule number of the schedule of disbursements covering such set-offs and the name of the program against which the set-off is made. Enter on each listing the name of each applicant against whose payment a set-off is being made. Enter opposite each of such person's name the State and county code and serial number of the application, the administrative number of the voucher on which such application is listed, and the amount of the set-off and the purpose for which the set-off is made. If a refund is received from a debtor there shall be entered on the listing the name of the debtor, the State and county code and serial number of the application in connection with which the refund is made, the amount of the remittance, and the schedule number of the Form 1044 on which the refund is scheduled. The original and the copy of such listing shall be forwarded to the Records Unit.
8. Preparation of Lot Record - Applications which are ready to be scheduled for set-off shall be referred to the record clerk in the Records Unit for the preparation of a lot record. Thereafter, such cases will be returned to the Clearance Unit for further handling. Set-off cases shall be listed on a separate lot record from other suspended cases which are released for payment.

B. APPLICANT INDEBTED TO AAA.

If the applicant is indebted to the A.A.A. because of an overpayment under the agricultural conservation programs, an overpayment under the price adjustment programs (including failure to distribute 1935 Cotton Price Adjustment payments), an overpayment under commodity contracts, an overpayment under the sugar beet programs, or because of crop insurance premium advances made from an appropriation other than that which will be used to pay the applicant under his application for payment, proceed as follows:

1. Prepare the continuation sheets for the applicable program as set forth in the procedure for such program except for the following changes and additions:
 - a. If the amount of the indebtedness exceeds the amount of the payment due the debtor, the debtor's name will not be scheduled on the continuation sheet.
 - b. After the entries, if any have been completed for the debtor, enter on the next line in the column provided for the serial number the serial number of the debtor's application for payment; enter in the column provided for the name of the payee the words "Treasurer of the U.S." and enter below such words in parenthesis the symbol and title of the appropriation to be credited and the name of the debtor; enter in the column provided for the amount of the payment the amount which is being deducted from the debtor's payment and applied in liquidation of his indebtedness; and enter in the column provided for the check number the schedule number of Form 1096 upon which the deduction is scheduled. The symbol and title of the appropriation which is to be credited shall be determined by examining the Register of Indebtedness. In the event more than one appropriation is to be credited, make a separate entry for each appropriation.
 - c. If an applicant who is not indebted signed the same application as the debtor, schedule the payment to such applicant in accordance with the procedure for the applicable program.
2. Prepare the Public Voucher for the applicable program as set forth in the schedule procedure for such program except for the following changes and additions:
 - a. If only one applicant is listed on the continuation sheet and the applicant's indebtedness equals or exceeds the net payment due under the application executed by him, enter the name of the debtor immediately below the words "THE UNITED STATES, Dr. To: Persons named on attached continuation sheet (Payees)," and following the debtor's name enter "Check to be drawn to the Treasurer of the United States, account of indebtedness to United States."

- b. Enter in the space above the date, the words "Payees \$ _____," and insert in the blank space the amount of the checks drawn to applicants, private assignees, and the Treasurer of the United States on account of governmental assignments and on account of set-offs in favor of governmental agencies other than the A.A.A. Immediately beneath such entry, enter the words "Form 1096 \$ _____" and insert in the blank space the total of the set-offs being made. This amount will be the amount shown on Form 1096. Enter beneath such entry the words "Total \$ _____", and enter the sum of the entries for "Payees" and for "Form 1096". Determine that such sum is equal to the total of the amounts listed on the continuation sheet.
 3. Prepare the Schedule of Disbursements for the applicable program as set forth in Part III of this procedure.
 - a. In determining the number of payees to be entered on the Schedule of Disbursements, all set-offs scheduled on Form 1096 shall be considered as one payment since one check will be drawn to the Treasurer of the United States for the total of the set-offs listed on Form 1096.
 4. Prepare Form 1096 as set forth in Part III of this procedure.
 5. Upon receipt of a copy of Form 1096 from the Regional Disbursing Office, prepare Form ACP-28 as set forth in Part III of this procedure.
- C. APPLICANT INDEBTED TO GOVERNMENTAL AGENCIES OTHER THAN AGENCIES OF THE DEPARTMENT OF AGRICULTURE.
 1. If the debtor is the only person who signed the application for payment, prepare ACP-25 as set forth in Part III of this procedure. If the debtor is also indebted to the A.A.A., prepare ACP-25 and AD-42 as set forth in Part III of this procedure.
 2. If a person who is not indebted to a governmental agency other than an agency of the Department of Agriculture signed the same application for payment as the debtor, prepare a continuation sheet, public voucher, and schedule of disbursements for the applicable program for such person as provided in Section B of this Part I. Also, prepare ACP-25, ACP-26, and ACP-27 as set forth in Part III of this procedure.
- D. ERRONEOUS SET-OFFS

If a set-off is made against the payment due an applicant in an amount greater than such applicant's indebtedness, against the payment due a person who is not the debtor, in an amount greater than that due the debtor under his application for payment, or if the set-off is credited to the wrong appropriation, adjustments in the appropriations credited and charged with the amount of the set-off shall be made in the following manner. The adjustment case shall be handled as set forth in Part II of this procedure.

1. Set-off by Means of Form 1096 - Where the erroneous set-off was accomplished by means of Form 1096, Form 1097 shall be prepared and handled as set forth in Part III of this procedure.

2. Set-off by Means of Check to Creditor.

a. Where the set-off was accomplished by means of a check and was made against the proper person but in an amount in excess of that which should have been made

(1) The State office shall, upon receipt of the notice of such erroneous set-off from the applicant, advise the agency in whose favor the set-off was made of the erroneous set-off and request that such agency issue a check to the applicant in the amount of the excess set-off. A copy of the letter from the applicant shall be forwarded to the creditor agency.

b. Where the set-off was accomplished by means of a check and was made against the wrong person or against the proper person in an amount greater than that due under the application for payment, the case will be handled as follows:

(1) Upon receipt of a notice of such erroneous set-off the State office shall immediately advise the agency in whose favor the set-off was made of the erroneous set-off. This notice must contain the full symbol and title of the appropriation charged, the check number, the date of the check, the amount of the check, the D. O. symbol number, the D. O. voucher number of the voucher on which the set-off was listed, and the name and address of the applicant against whom the set-off was made. If the FSA was the agency in whose favor the erroneous set-off was made it shall be requested to return the proper amount to the credit of the proper appropriation by means of Standard Form No. 1046. If the FCA or the CCC was the agency in whose favor the erroneous set-off was made those agencies shall be requested to draw a check in favor of the Treasurer of the United States and forward it to the State office. The original and one copy of this notice shall be sent to the appropriate office of the FSA, FCA, or CCC.

(a) Upon receipt of the notice in duplicate from the State office the regional office of the FSA will prepare Standard Form No.

1046, Schedule of Transfers, Special Deposits, and upon receipt of an accomplished copy of Form 1046 from the Disbursing Office will forward two accomplished copies of such form to the State office. One copy of Form 1046 shall be forwarded to the General Accounting Preaudit Office with the adjustment case.

- (b) Upon receipt of the notice in duplicate from the State office the appropriate office of the FCA will draw a check in favor of the Treasurer of the United States and forward such check to the State office, if the amount of the set-off is held in a suspense account or has been transferred to an appropriation available for expenditure. When such check is received in the State office it shall be scheduled on Standard Form 1044 as set forth in Part III of this procedure. One copy of Form 1044 shall be forwarded to the General Accounting Preaudit Office with the adjustment case. If the amount of the erroneous set-off which was forwarded to the FCA has been transferred to an appropriation which is not available for expenditure, the Washington office of the FCA will be advised by the regional office of the FCA and the Washington office of the FCA will send a letter to the General Accounting Office requesting that the proper appropriation be credited with the amount of the erroneous set-off. A signed copy of the letter to the General Accounting Office will be forwarded to the State office in which the erroneous set-off was effected. The copy of such letter shall be forwarded to the General Accounting Preaudit Office with the adjustment case.
- (c) Upon receipt of the notice in duplicate from the State office the appropriate office of the CCC will draw a check in favor of the Treasurer of the United States and forward such check to the State office. When such check is received it shall be scheduled on Standard Form 1044 as set forth in Part III of this procedure. One copy of Form 1044 will be forwarded to the General Accounting Preaudit Office with the adjustment case.

3. Set-off by Means of Deduction. - Where the erroneous set-off was accomplished by means of a deduction from the applicant's payment to cover a grant of aid or crop insurance premium advance no adjustment in appropriation will be necessary. In such case the adjustment application shall be accompanied by an explanation of the erroneous set-off.

PART II CLAIMS AND ADJUSTMENTS

A. GENERAL.

1. Applicability of Procedure - The procedure contained herein, as supplemented by procedure under the various programs, shall be followed in handling cases involving claims, adjustments, returned checks, and refunds, under programs administered by the Agricultural Adjustment Administration.
2. Determination of Acceptability of Claims. -- Because of the administrative cost of handling claims, the filing of claims should be discouraged whenever the amount of money involved is not substantial. Such claims as are received shall be allowed or disallowed on the basis of the instructions contained herein.
 - a. Claims Which May Be Allowed -- Claims based on the following may be allowed if properly substantiated:
 - (1) Death, Incompetency. -- Where a person who has made an application dies or becomes incompetent before receiving payment, a claim by any person eligible to receive such payment shall be allowed.
 - (2) Mechanical Errors in APS. -- Where it is determined that a mechanical error has been made in the APS and a claim is presented for the amount by which the correct payment exceeds the payment made, such claim shall be allowed.
 - (3) Mechanical Errors in County Office. -- Where a mechanical error has been made in the county office and a claim is presented for the amount by which the payment computed after correction of such error exceeds the payment made, such claim shall be allowed, provided:
 - (a) A written report on such case is made by a designated representative of the State committee, who has investigated such case and which report shows conclusively that such error has been made.
 - (b) The allowance of such claim is recommended in writing by the county committee.
 - (c) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

- (4) Use of Improper Form.--Where a single application was prepared and a multiple application should have been prepared, or vice versa, and a claim is presented for the correction of such error, such claim shall be allowed when proof of the error is established. If proof of the error cannot be established from information in the State office, a written report on such case shall be prepared by a designated representative of the State committee who shall have examined the records in the county office. Such report must show conclusively that the wrong form was used.
- (5) Erroneous Set-Off --Where a set-off has been erroneously made against the payment of any person, and a claim is presented by the person underpaid as a result of such erroneous set-off, such claim may be allowed, provided:
 - (a) It is determined that the set-off was made in error.
 - (b) The allowance of such claim is recommended in writing by the county committee.
 - (c) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.
- (6) Error in Division of Payment -- Where an error has been made in the division of payment resulting in one party in interest receiving a larger share of the payment than that to which he is entitled, and a claim is presented by the party in interest underpaid, such claim may be allowed, provided:
 - (a) The amount of the overpayment is recovered.
 - (b) The allowance of such claim is recommended in writing by the county committee.
 - (c) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.
- (7) Reclassification of Land.--Where an error has been made in the classification of land and a claim is presented for the amount by which the payment computed after correction of such error exceeds the payment made, such claim shall be allowed, provided:
 - (a) A written report on such case is made by a designated representative of the State committee who has investigated such case, which report shows conclusively that the land was improperly classified. Such report should be based upon an inspection of the land involved, or, if an inspection of the land does not clearly show whether such land was properly classified, such report

should be based upon affidavits and statements by the person making the claim, his neighbors or the farm reporter or community committeeman who inspected the land.

- (b) The allowance of such claim is recommended in writing by the county committee.
- (c) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

(8) Remeasurement - When an error in measurement has been made by a farm reporter and a claim is presented for the amount by which the payment computed after correction of such error exceeds the payment made, such claim may be allowed provided:

- (a) It is found that the error in measurement is significant and will result in a substantial loss to the applicant if not corrected.
- (b) A written report on such case is made by a designated representative of the State committee who has investigated such case and which report shows conclusively that an error in measurement was made and that the remeasurement is correct.
- (c) The allowance of such claim is recommended in writing by the county committee.
- (d) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

(9) Submission of Application after Closing Date - The final date for the acceptance of applications will be set forth in instructions issued under the appropriate programs.

- b. Miscellaneous Claims - Claims which do not come within the preceding classifications may, at the discretion of the State committee, be transmitted to the Director of the North Central Division for consideration.
- c. Closing Date for Acceptance of Claims - The final date for the acceptance of claims will be set forth in instructions issued under the appropriate program.

B. CASES INVOLVING UNDERPAYMENTS.

1. Examination of Claim.

- a. Determine that there is a statement of claim in writing over the signature of the applicant, and where required, a statement

signed by a member of the county committee recommending that the corrections be made. In the event the claim is based on a change in basic agricultural data such statement of claim must clearly set forth the change and the reason therefor.

- b. Determine that the claim is one which may be allowed under the procedure for the applicable program.
2. Disposition of Check or Refund - If the check issued under the original application was returned, authorize the return of such check to the payee as set forth in Section E of this Part II. If a refund was obtained, authorize the return of such refund to the payee as set forth in Section G of this Part II. In either event advise the payee that the acceptance of the check or refund will not prejudice his claim for any additional payment to which he may be entitled.
 3. Preparation and Handling of Corrected Application -
 - a. If the claim is found to be acceptable, determine that there is present a corrected application for payment which has been signed by the applicant and certified by a member of the county committee, and where used under the applicable program, a corrected farm computation sheet. The corrected farm computation sheet shall be prepared in the regular manner and forwarded to the General Accounting Preaudit Office with the recommendation of the county committee, if required, and a memorandum of explanation from the State office. The corrected application for each person who was underpaid shall bear the same serial number as the original application, followed by the letter "A", except where the claim is based on the use of an improper application form, in which event a new serial number shall be assigned. There shall be entered to the left of the items representing the gross payment to applicant, and the payment less association expenses on the corrected application, the amounts shown for such items on the original application. There shall be entered to the left of the entries made from the original application, the differences between such entries and the entries for the corrected application.
 4. Certification of Adjustment Payment -
 - a. Prepare voucher forms showing the amounts of the adjustment in gross payment, the adjustment in association expenses, and the adjustment in net payment. Such voucher forms shall be prepared in the regular manner, except that each case shall be scheduled on a separate voucher.
 - b. Prepare Form RF-11 and transmit such form together with the corrected application, voucher form, statement of claim, and related papers to the General Accounting Preaudit

Office. If the corrected application was submitted in connection with a program for which no farm computation sheet is on file in the General Accounting Preaudit Office, the State office copy of the original application for payment should be submitted to the General Accounting Preaudit Office, together with the corrected application for payment. If the claim was submitted because of an erroneous set-off in favor of the Agricultural Adjustment Administration, determine that there is attached a copy of Form 1097 providing for proper adjustments in the appropriations credited and charged with the amount of the erroneous set-off. If the claim was submitted because of an erroneous set-off made in favor of the Farm Security Administration, determine that there is attached a copy of Form 1046 received from the Farm Security Administration. If the claim was submitted because of an erroneous set-off made in favor of the Commodity Credit Corporation or Farm Credit Administration, determine that there is attached an accomplished copy of the Form 1044, Schedule of Collections, used to schedule the check received from the Commodity Credit Corporation or Farm Credit Administration. If the set-off was made in favor of the Farm Credit Administration and no check was received from such agency, determine that there is present a signed copy of the letter from the Farm Credit Administration to the General Accounting Office requesting the credit of the proper Agricultural Adjustment Administration appropriation.

C. CASES INVOLVING OVERPAYMENTS.

1. Examination of Claim - In the event the claim is based on a change in agricultural data, determine that there is present a statement over the signature of a member of the county committee, clearly setting forth the changes and the reasons therefor.
2. Disposition of Check or Refund - If the check issued under the original application has been returned, authorize the cancelation of such check as set forth in Section E of this Part II. If a refund has been received, schedule such refund for deposit as set forth in Section G of this Part II.
3. Preparation and Handling of Corrected Application -

If an overpayment is found to exist, determine that there is present a corrected application for payment, and when used under the applicable program, a corrected farm computation sheet. If the original check has been returned for cancelation, the corrected application must be signed by the applicant and by a member of the county committee. If the original check was received and negotiated by the applicant who was overpaid, the corrected application must be signed by a member of the county committee but need not be signed by the applicant. The corrected farm computation sheet shall be prepared in the

regular manner. If an application based on the corrected data is to be forwarded to the General Accounting Preaudit Office, the corrected farm computation sheet shall be forwarded to the General Accounting Preaudit Office with the recommendation of the county committee, if required, and a memorandum of explanation from the State office. The corrected application for payment for each person who was overpaid shall bear the same serial number as the original application, followed by the letter "A", except when the corrected application is necessary because of the use of an improper application form, in which event a new serial number shall be assigned.

4. Disposition of corrected application --

- a. If a refund or set-off has been made in the amount of the overpayment, attach a statement to the corrected application to the effect that an appropriate adjustment has been made and file such corrected application in the Application for Payment Section.
- b. If the original check has been canceled, schedule the amount due under the corrected application in the regular manner using a separate voucher for each case, prepare RF-11 and transmit such form, together with the corrected application, voucher forms and related papers, to the General Accounting Preaudit Office. If the corrected application was submitted in connection with a program for which no farm computation sheet is on file in the General Accounting Preaudit Office, the State office copy of the original application for payment should be submitted to the General Accounting Preaudit Office, together with the corrected application for payment.

D. CASES INVOLVING DEATH OR INCOMPETENCY

1. Explanation of various terms used in connection with death and incompetency cases.
 - a. Testate: Deceased leaving a will.
 - b. Intestate: Deceased not leaving a will.
 - c. Letters Testamentary: Court order appointing an executor to carry out the terms of a will.
 - d. Letters of Administration: Court order appointing an administrator to distribute an estate under State law.
 - e. Short form Certificate: Short certificate issued by a court certifying that letters testamentary or letters of administration have been issued.
 - f. Executor: Person appointed by a court to settle the estate of a decedent in accordance with a will.

- g. Administrator: Person appointed by a court to settle the estate of a decedent in accordance with State law, usually in absence of a will.
 - h. Guardian: Person appointed by a court for the care of the person or property of another as in the case of a lunatic or infant.
 - i. Committee: Same as guardian.
 - j. Descendants: Children, grandchildren, great-grandchildren of decedent.
 - k. Custodian: Person who has not been appointed guardian but who has actual physical custody of a minor, and has charge of the minor's business affairs. Usually a parent or near relative of minor.
 - l. Minor: Person who has not reached the age at which State law declares him competent to handle all business affairs.
 - m. Kin, Kindred: Blood relation or relations. For example, the brother of decedent's father is kin, whereas the wife of such brother is not kin.
 - n. Brothers and sisters of the whole blood: Brothers and sisters having both parents in common.
 - o. Brothers and sisters of the half blood: Brothers and sisters having but one parent in common.
 - p. Power of Attorney: Instrument authorizing one person to transact business for and execute the signature of another. Note that in power of attorney cases payment should be scheduled to the principal and not to the designated fiduciary.
 - q. Waiver: Instrument by which a person definitely and clearly renounces or gives up his right in and to the proceeds of the check. Note that in waiver cases payment should be scheduled to the person in whose favor the waiver was executed and not to the person who executed the waiver.
 - r. Trust Agreement: Instrument by which one or more persons designate another to receive the payment in his own name. Note that in trust cases payment should be scheduled to the trustee as such.
2. Form to be used in making claim.-- Unless otherwise provided under the procedure for the applicable program, Form 1055 will be used to make claim for the proceeds of checks due applicants who have died, or who have been declared incompetent.

3. Determination of persons entitled to make claim.

- a. Unless otherwise provided under the procedure for the applicable program, payments shall be made to the persons entitled thereto under the applicable State laws. A brief of State laws relating to descent and distribution of personal property is set forth in Part IV of this procedure.
- b. In the case of death, claim may be made only by the administrator or executor of the estate of the decedent, if the amount of the check exceeds \$500.
- c. If no administrator or executor of the estate of the deceased has been or will be appointed and the amount of the check is not in excess of \$500, claim for the proceeds of the check may be made by the heirs of the estate of the deceased or the creditors of the estate, whichever have preference under the laws of the State in which the deceased was domiciled at the time of death.
 - (1) Any creditor of the estate of the deceased may release his right to file claim by executing Part II of Form ACP-73, Waiver of Right to Claim Agricultural Conservation Payment(s).
 - (2) Where a widow or a widow and minor children are entitled to a share of the estate of the deceased and there is a claim against the estate for funeral expenses or expenses of last illness and the laws of the State in which the deceased was domiciled at the time of his death do not clearly establish the priority of one of such claims, the creditor may, if he desires, execute Part II of ACP-73, or the widow may execute Part I of such form on behalf of herself and the minor children in order to facilitate the approval of the claim by the G.A.O. When ACP-73 is executed such form must be attached to the claim.
- d. In the case of incompetency claim may be made only by a duly appointed and qualified guardian or committee of the estate of the incompetent.

4. Examination of Form 1055.

- a. If claim for the proceeds of the check is made by an executor, administrator, guardian, or committee, examine Standard Form 1055 as follows:
 - (1) Determine that the name of the State and county have been entered in the spaces provided therefor in the upper left-hand corner of the form.
 - (2) Determine that there has been entered in paragraph 1 the name of the executor, administrator, guardian,

or committee making the claim; his street, city, county, and State address; the date of death or incompetency; the name of the deceased or incompetent; the applicable pronoun; the city, county, and State in which the deceased or incompetent had his domicile at the time of death or incompetency; and whether the estate is that of a person who died testate or intestate or a person who was declared incompetent. If the deceased left no will he died intestate and if he left a will he died testate. Determine that the date entered as being the date of death or incompetency is not prior to the date the original application for the deceased or incompetent was executed.

- (3) Determine that there has been entered in paragraph 2 in the spaces provided therefor the applicable pronouns and the words "Public creditor under 1939 A.C.P., Application for Payment," or "Public creditor under 1940 A.C.P., Application for Payment," etc., followed by the State and county code and serial number of the application for payment.
- (4) Determine that there has been entered in paragraph 3 in the spaces provided therefor the applicable pronouns, and the amount due the deceased or incompetent for participation in the applicable program in words and in figures.
- (5) Determine that there has been entered in paragraph 4 the applicable pronoun; the check number the name of the drawer of the check (G. F. Allen), the symbol number on such check, and the amount thereof in figures.
- (6) Determine that there has been entered in paragraph 5 the capacity in which the claimant is acting (executor, administrator, guardian, or committee); the name of the court (probate, district, county, etc.); the name of the county and State in which the court which issued to the claimant his letters of authority is located; and the name, address, and relationship of the relative or creditor responsible for administration upon the estate.
- (7) Determine that no entries have been made in paragraph 6.
- (8) Determine that the representative of the estate has signed in the space provided for the signature of the applicant on the reverse side of Form 1055 and that his signature is witnessed. The certificate of two corroborating witnesses and the notary public immediately below the spaces provided for the signature of the applicant need be executed if the letters of authority fail to show the date of death or incompetency and the domicile

of the deceased or incompetent. When a short-form certificate of the letters of authority is used care should be taken to see that such information is entered thereon by the clerk of the court. A short-form certificate or a certified copy of the letters of authority should be attached to Form 1055. In the event the letters of authority were issued 9 months or more before the filing of a claim, a certified statement should be attached over the signature of the judge or clerk of the court which issued the letters of authority showing that such letters are still in full force and effect.

b. If claim for the proceeds of the check is made by the heirs or creditors of the estate, examine Form 1055 as follows:

- (1) Determine that Form 1055 has been executed through item 4 in the manner set forth in paragraph 4(a) and that the name of the heir, or creditor making the claim has been entered in lieu of the name of the representative of the estate.
- (2) Determine that no entries have been made in paragraph 5.
- (3) Determine that there is entered in paragraph 6(a) a description of the assets of the estate other than the amount due from the Government and the approximate value thereof.
- (4) Determine that there is entered in paragraph 6(a) the relationship of the claimant to the deceased.
- (5) Determine that there is entered in paragraph 6(b) the word "Yes" or "No" in answer to the question as to whether the funeral expenses have been paid.
- (6) Determine that there is entered in paragraph 6(c) the name of the person who paid the funeral expenses, and the amount thereof.
- (7) Determine that there is entered in paragraph 6(d) the word "Yes" or "No" in answer to the question as to whether the funeral expenses were paid out of funds belonging to the estate of the deceased. If the funeral expenses were not paid out of funds belonging to the estate of the deceased and claim is made by the payer of the funeral expenses, determine that there are attached an itemized bill for the funeral expenses and a receipt showing that the claimant paid the funeral expenses.
- (8) Determine that there is entered in paragraph 6(e) the word "Yes" or "No" in answer to the question as to whether the funeral expenses were paid from the personal funds of the claimant.

- (9) Determine that there is entered in paragraphs 6(f), 6(g), and 6(h) the name, age, and address and the relationship to the deceased of the heirs of the estate. Whether a person is an heir of an estate shall be determined by consulting the brief of the laws of descent and distribution furnished to the county office by the State committee. Do not make any entries in paragraphs 6(f), 6(g), and 6(h) if claim is being made only by creditors.
- (10) Determine that there is indicated in paragraph 6(i) whether any benefit exemption, or allowance from the estate of the deceased has been made to the claimant and the extent thereof.
- (11) Determine that there is entered in paragraph 6(j) any additional facts upon which the claimant bases his claim for the proceeds of the check. If claim is being made by heirs of the deceased and the amount of the check exceeds \$100 and there are not outstanding debts against the estate of the deceased, determine that there is entered in paragraph 6(j) the words, "There are no outstanding debts against the estate of the deceased." If claim is being made by the heirs of the deceased and the amount of the check exceeds \$100 and there are outstanding debts against the estate of the deceased, a listing of the various debts, the amounts thereof, and the names of the persons to whom such debts are due must accompany Form 1055. If the claim is filed by a preferred creditor, such claim must be accompanied by a statement signed by a member of the family of the deceased who is in a position to know the facts to the effect that there are no other claims against the estate having an equal or greater degree of preference, or if the order of priority of debts is not known, the claim must be accompanied by a statement listing such claims.
- (12) The claimant should have signed on the reverse side of the form in the space provided for the signature of the applicant and the signature should be witnessed. Also, the certificate of the two corroborating witnesses must be completely executed and signed by such witnesses. The certificate of the notary public must be completely executed and his signature entered in the space provided therefor. If the claim is being made by the heirs of the estate of the deceased, each person whose name appears in paragraph 6 as an heir of the estate should sign Form 1055 as a claimant, or authorize an agent to sign on his behalf. If an agent signs on behalf of a claimant, a duly executed power of attorney

authorizing him to represent the claimant must be attached to Form 1055. If one or more of the heirs of the estate fail to sign Form 1055, the share of such heir or heirs in the payment due the estate will be withheld. If a guardian signs on behalf of a minor, Letters of Guardianship must be attached. If the minor signs on his own behalf, a statement in the form of an affidavit by a person acquainted with the minor must be attached, setting forth that such minor is accustomed to the payment and receipt of money and that he is competent to receive the proceeds of the check for which claim is filed. If a person other than a guardian signs on behalf of a minor, a statement in the form of an affidavit by such person must be attached, setting forth his relationship to the minor, that such minor is in his care, custody, and control, and that the proceeds of the check will be used for the maintenance and support of the minor.

5. Disposition of Check - Determine that the check issued to the payee under the original application has been canceled.

6. Certification of Adjustment Payment

a. If the claim is found to be regular and the original check has been canceled, schedule the amount claimed not in excess of the amount due in the regular manner, using a separate voucher for each case. Where there is more than one person entitled to share in the estate of the decedent, separate payments shall be certified to each claimant entitled to share in the estate in the amount of each such person's respective share unless the claimants have joined in naming a trustee for the purpose of receiving and distributing the payment, in which case payment shall be certified to the trustee in his representative capacity. Payment to the claimant should be scheduled in a manner that will clearly indicate the capacity in which the claimant is entitled to payment. The following examples illustrate the manner in which these cases should be scheduled:

- (1) Claim by widow, funeral expenses having been paid out of the estate, and no claim having been received from any preferred creditor,
 - (a) Schedule to, "Mary Jones, widow of John Jones, deceased."
- (2) Claim by widow who has waivers from preferred creditors,
 - (a) Schedule same as in a(1).

- (3) Claim by widow who has paid funeral expenses in full out of her personal funds,
 - (a) Schedule to "Mary Jones, widow of, and payer of funeral expenses of, John Jones, deceased."
- (4) Claim by widow who has paid funeral expenses in part out of her personal funds,
 - (a) Schedule amount due her as, "Mary Jones, widow of, and part payer of funeral expenses of, John Jones, deceased."
- (5) Claim by widow who is also custodian of minor children of decedent,
 - (a) Schedule to "Mary Doe, widow of and custodian of James and Margaret Doe, minor children of John Doe, deceased."
 - (b) If there are more than two minor children, schedule to "Mary Doe, widow of and custodian of the minor children of John Doe, deceased."
- (6) Claim of an adult heir, or of a minor who has been emancipated,
 - (a) Schedule to "James Doe, son of John Doe, deceased."
- (7) Claim by spouse of an incompetent,
 - (a) Schedule to "Mary Doe, wife of, and for the benefit of John Doe, incompetent."
- (8) Claim by preferred creditor of estate,
 - (a) Schedule to "John Roe, preferred creditor of John Doe, deceased."

Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office on Form RF-11 and transmit such memorandum, together with the original of Form 1055 and related documents and the vouchers prepared in connection therewith, to the General Accounting Preaudit Office. In the event the original check was canceled by the General Accounting Office, pursuant to a request on Form AAA-375, prepare a true copy of Form AAA-375 from the copy of such form which was returned by the Records Division of the General Accounting Office and attach the copy of such form which was returned by the General Accounting Office showing that the check has been canceled, to Form 1055. The true copy of Form AAA-375 should be retained in the State office in lieu of the copy of such form which was returned to the Records Division of the General Accounting Office. File the copy of Form 1055 in the A. P. S. file.

E. RETURNED CHECKS

1. Period of retention of undelivered checks.- Checks forwarded to the treasurer must be delivered within twenty-one days after receipt thereof or returned to the Disbursing Office. If a check is not claimed within ninety days after the first day of the month next following the month during which such check was issued, it will be forwarded to the Check Section, Records Division, General Accounting Office, by the Disbursing Office, where it will be retained until the end of the fiscal year next following the fiscal year during which the check was issued unless claimed prior to that time. Thereafter, the check will be deposited in the United States Treasury to the credit of a trust fund account entitled "Outstanding Liabilities."
2. Notification from Disbursing Office of returned checks.- When a check is received in the Disbursing Office, the Disbursing Office will prepare Form 1664-A showing thereon the name and address of the payee, the county code and the application serial number, the check number, date of issuance, and amount of the returned check, and the Disbursing Officer's symbol number and voucher number. The original and three copies of Form 1664-A will be forwarded to the State office. Such forms shall be filed in alphabetical order pending determination as to the proper disposition of the check. If a check is returned to the State office rather than to the Disbursing Office, forward such check immediately to the Disbursing Office. When Forms 1664-A are received in the State office, prepare MCP-28, as set forth in Part III of this procedure.
3. Disposition of returned checks.
 - a. Disbursing Office Error. - If a check is returned because the amount thereof or the name of the payee thereon does not agree with that shown on the continuation sheet on which the payment was listed, forward such check immediately to the Disbursing Office with a request that a corrected check be issued. In such case, Form 1044, Schedule of Canceled Checks, need not be prepared.
 - b. Overpayment - If a check is returned because the amount thereof is more than that to which the payee is entitled and such incorrect amount was not due to an error in the Disbursing Office, authorize the cancelation of such check by use of Form 1044, Schedule of Cancelation, if the check is held in the Disbursing Office, or by use of Form AAA-375 if the check is held in the General Accounting Office. Indicate the action taken on form 1664-A.
 - c. Underpayment or failure to deliver check. - If a check is returned because the amount thereof is less than the amount to which the payee is entitled or because of failure to deliver such check within the 21-day period,

or if a check is returned by the post office because of insufficient or incorrect address, and if such check is being held in the Disbursing Office, authorize the return of such check by means of Form 1664-A upon receipt of a claim therefor over the signature of the payee, showing his present address. In such cases if the check has been forwarded to the General Accounting Office, authorize the return or reissuance of such check by use of Form Ad-42.

- d. Payee deceased or incompetent, - If a check is returned because the payee is deceased or has been declared incompetent by a court of competent jurisdiction, authorize the cancelation of such check by use of Form 1044, Schedule of Canceled Checks, if the check is held in the Disbursing Office. If a check is on file in the General Accounting Office and has not been covered into Outstanding Liabilities authorize the cancelation thereof by use of Form AAA-375. If a check has been covered into Outstanding Liabilities authorize the disposition of the proceeds thereof by use of Form AD-42. Indicate the action taken on Form 1664-A.

- F. LOST CHECKS - If the State office is notified that a check has been lost, stolen, or destroyed, such notification shall be forwarded immediately to the Disbursing Office. The handling of such cases comes within the exclusive jurisdiction of the Treasury Department and appropriate action will be taken by the Disbursing Office to effect settlement of such cases.

G. REFUNDS -

1. Examination - Remittances received in the A.P.S. should be in the form of postal money orders; certified checks, or cashier's checks. Examine each remittance to determine that it is properly dated, that the written and numerical amounts thereon agree and that such remittance is negotiable in form. All remittances should be drawn in favor of the Treasurer of the United States, but if a remittance is drawn payable to the "North Central Division" or to the "Agricultural Adjustment Administration," or to the "Department of Agriculture" or in a similar impersonal manner, it may, if otherwise negotiable, be accepted and endorsed with a rubber stamp as follows:

"Pay to the Order of
The Treasurer of the United States,
Division of Disbursement, Treasury Department,
North Central Division, AAA, U. S. Department of Agriculture.

State Office "

Remittances drawn payable to a person other than the Treasurer of the United States or remittances which are not negotiable in form must be returned to the remitter through the county committee with a request that a new remittance, negotiable in form, and payable to the Treasurer of the United States be submitted.

2. Disposition of remittance - Under no circumstances shall a remittance be retained in the State office longer than two days.
 - a. If a remittance is found to be unacceptable or is found to be not due from the person for whom the remittance is made, such remittance shall be returned to the remitter through the county office.
 - b. If a remittance is found to be acceptable, prepare ACP-28 and schedule such remittance for deposit on Form 1044, Schedule of Collection. If the remittance is for the exact amount of an overpayment, such remittance shall be scheduled on Form 1044, Schedule of Collections, for deposit to the appropriation against which the overpayment was charged. In the event the remittance is in excess of the amount of the overpayment or if the reason for the remittance is not known, such remittance shall be scheduled on Form 1044, Schedule of Collections, for deposit to the Special Deposits Account. In such cases, when the exact amount of the overpayment is determined or when the reason for the refund is determined, authorize the transfer of the proper amount of the remittance from the Special Deposits Account to the proper appropriation by use of Form 1046 and authorize the return of any amount of the remittance in excess of the overpayment to the remitter by use of Forms 1047 and 1048.
3. Uncollectible remittances - If a remittance is not honored when presented for payment, the Disbursing Office will return such remittance to the State office together with two copies of Form 1044, Schedule of Uncollectible Checks. In such cases, one copy of such Form 1044 shall be signed by the certifying officer and returned to the Disbursing Office as a receipt for the returned remittance. The other copy shall be filed with the Form 1044, Schedule of Collections, on which the uncollectible remittance was scheduled. The uncollectible remittance should be returned to the remitter and immediate steps should be taken to secure a remittance which will be honored when presented for payment. Thereafter, prepare Form ACP-24 in connection with such uncollectible check. When a collectible remittance is received, insert a notation on the Form 1044, Schedule of Collections, on which such collectible remittance is scheduled indicating that the remittance represents the recovery of the amount of the uncollectible remittance previously scheduled on Form 1044, Schedule of Collections, Schedule No. _____.

PART III. MISCELLANEOUS FORMS USED IN CONNECTION
WITH CASES INVOLVING SET-OFFS, CLAIMS,
AND ADJUSTMENTS.

A. RF-11 - NOTICE OF ADJUSTMENT PAYMENT.

1. Purpose of Form - RF-11 is used to notify the General Accounting Preaudit Office of pertinent facts in connection with an adjustment payment which has been administratively approved in the State office and to notify the State Accountant of the amount reclaimed where the check issued under the original application has been canceled.
2. Preparation of Form
 - a. Prepare RF-11 in duplicate (original and one copy) except where the check issued under the original application has been canceled, in which event prepare RF-11 in triplicate (original and two copies).
 - b. Enter in the spaces provided therefor in the upper right-hand corner the State and county code and serial number of the adjustment application and the name of the applicant.
 - c. Enter in the space immediately below the title of the form the year and name of the program with respect to which the adjustment payment is authorized, i.e., "1939 Agricultural Conservation," etc.
 - d. Enter in the space following the words "MEMORANDUM FOR MR." the name of the Chief of Party of the General Accounting Preaudit Office and the name of the city and State in which such office is located.
 - e. Enter in the space provided therefor, the amount of the adjustment payment which is authorized.
 - f. Enter in the spaces provided therefor in item 1 the amount of the gross payment computed under the original application and the amount of the gross payment computed under the adjustment application.
 - g. Enter in the spaces provided therefor in item 2 the amount of deduction for county association expenses under the original application and the amount of deduction for county association expenses under the adjustment application. If no deduction for county association expenses is made in connection with the applicable program, make no entries in item 1 or item 2.
 - h. Enter in the spaces provided therefor in item 3 the amount of the net payment computed under the original application and the amount of the net payment computed under the adjustment application.

- i. Enter in item 4 the number of the check issued under the original application.
- j. Enter in item 4(a) the date of issuance of the check under the original application.
- k. Enter in item 4(b) the D. O. symbol number under which the check was issued.
- l. Enter in item 4(c) the D. O. voucher number of the voucher on which the original application was listed.
- m. Enter in item 4(d) the administrative number of the voucher on which the original application was listed.
- n. Strike the word "has" or the words "has not" in item 5 depending on whether the check issued under the original application has been canceled and strike the words "Disbursing Office" and "General Accounting Office" when inapplicable or one of such terms when only one of them is inapplicable.
- o. If the check issued under the original application has been canceled, enter in item 6 the date of cancelation.
- p. Enter under the caption "Explanation of adjustment" a detailed statement of the facts upon which the claim for the adjustment payment is based, including in such statement the serial number or numbers of the original application or applications. If the claim is based on an erroneous set-off the statement of explanation should include reference to the fact that Form 1097 has been prepared providing for a proper adjustment in the appropriations credited and charged with the amount of the erroneous set-off.
- q. The date shall be entered in the space provided therefor and the form shall be signed by the certifying officer in the space provided therefor.

3. Distribution of Form

- a. Forward the original to the General Accounting Preaudit Office together with the statement of claim, the corrected application, and the voucher and schedule forms prepared in connection with the adjustment case.
- b. File a copy of RF-11 with the State office copy of ACP-28, if any.
- c. Where the check issued under the original application has been canceled, forward one copy to the State Accountant.

B. FORM ACP-22 - SCHEDULE OF DISBURSEMENTS.

1. Purpose of Form - Form ACP-22 is used to schedule payments to applicants under programs in connection with which deductions for county association expenses are to be made.
2. Preparation of Form.
 - a. Prepare ACP-22 in septuple (original and six copies). There may be listed on ACP-22 as many public vouchers as are available, provided the public vouchers so listed do not cover more than 300 payees. Part of the same public voucher should not be included on two sets of ACP-22.
 - b. Enter in the first space in the upper left-hand corner immediately above the words "Department or establishment," the word "Agriculture."
 - c. Enter in the first space in the upper central part immediately above the words "Bureau or office," the letters "A.A.A." and the name of the State office.
 - d. Enter in the second space in the upper left-hand corner immediately following the word "By," the name "G. F. Allen."
 - e. Enter in the second space in the upper central part immediately above the words "Title or rank," the words "Chief Disbursing Officer."
 - f. Enter in the second space in the upper right-hand corner immediately above the word "Station" the name of the city and State in which the regional disbursing office is located. The regional disbursing offices for the States in the North Central Region are located as follows:

<u>City</u>	<u>States served</u>
Chicago, Illinois	Iowa, Wisconsin, Illinois, Indiana, and Michigan
Cleveland, Ohio	Ohio
St. Louis, Missouri	Missouri
Minneapolis, Minnesota	Minnesota and South Dakota
Kansas City, Missouri	Nebraska

- g. Enter in the third space in the upper left-hand corner immediately following the word "Period" the name of the month. The name of the month to be entered will be

that of the month in which it is expected that the payments scheduled on the ACP-22 will be made.

- h. Enter in the third space in the upper right-hand corner immediately following the words "Symbol No." the symbol number of the assistant disbursing officer. The symbol number of the assistant disbursing officer in the regional disbursing office may be obtained from the appropriate regional disbursing office.
- i. Enter in the fourth space in the upper left-hand corner immediately following the words "Bureau Schedule No." the bureau schedule number. Assign number "1" to the first set of forms prepared for each program and assign consecutive numbers to succeeding sets of forms. The schedule shall be preceded by an identification of the applicable program; i.e., "39 ACP-1".
- j. Enter in the fourth space in the upper right-hand corner, immediately following the word "Date" the date of preparation of ACP-22.
- k. Enter in the fifth line immediately following the words "Appropriation or Fund" the symbol and title (abbreviated) of the appropriation shown on the public voucher form.
- l. Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each public voucher to be covered by ACP-22.
- m. After entering the administrative number for a public voucher in the column entitled "Bureau or Office Voucher No.", enter on the same line in the column entitled "Payee" the name of the payee as shown on such public voucher.
- n. Enter to the right of the name in the column headed "Payee" the number of payees for the lot. If the Treasurer of the United States is shown as payee in more than one place on the continuation sheet as a result of a deduction in favor of any agency of the Government other than the Agricultural Adjustment Administration, he would be regarded as a separate payee in each such case. If the Treasurer of the United States was shown as payee in more than one place on the continuation sheet as a result of set-offs in favor of the Agricultural Adjustment Administration, the Treasurer of the United States will be regarded as one payee for all of such set-offs in favor of the Agricultural Adjustment Administration.
- o. Enter in the column entitled "Gross Amount" opposite the name in the column entitled "Payee" the gross amount entered on the public voucher.

- p. Enter in the column entitled "Deduction," opposite the name in the column entitled "Payee," the amount of the deductions for county association expenses entered on the public voucher. If deductions have been made for grants of aid or for crop insurance premium advances enter immediately below the amount of the deductions for county association expenses the amount of deductions for grants of aid and enter below such entry the amount of deductions for crop insurance premium advances. Obtain such entries from the public voucher. Enter an asterisk to the left of the entry in the "Deduction" column for crop insurance premium advances and enter two asterisks to the left of the entry for grants of aid. Enter in the last line of the column headed "Payee" the words "_____ CIP Adv." preceded by an asterisk, and the words "Grants of Aid" preceded by two asterisks. The year of the crop in connection with which the crop insurance premium advance was made should be entered in the space immediately preceding the words "CIP Adv."
- q. Enter in the column entitled "Net Amount Due" opposite the name in the column entitled "Payee" the amount of the net payments entered on the public voucher.
- r. Enter on the "Total" line for the "Gross Amount" column, the total of the gross payments covered by ACP-22.
- s. Enter on the "Total" line for the "Deduction" column, the total of the deductions for county association expenses. If deductions have been made for grants of aid or for crop insurance premium advances, enter on the "Total" line for the "Deduction" column the deductions for grants of aid and the deductions for crop insurance premium advances in addition to the deductions for association expenses. Enter an asterisk after the total for the deductions for crop insurance premium advances and enter two asterisks after the total for the deductions for grants of aid.
- t. Enter on the "Total" line for the "Net Amount Due" column the net amount due.
- u. Enter in the space over the word "Title" at the bottom of ACP-22 the title of the certifying officer.
- v. The original of ACP-22 shall be referred to the State accountant to be stamped "Funds Available".
- w. Stamp on the third copy of ACP-22 "Forward to Control Accounts and Reports Section, A.A.A., Washington, D. C."
- x. After ACP-22 has been completed the original shall be signed by the certifying officer.

3. Distribution of Form

- a. Forward the original and five copies (including the copy for the Control Accounts and Reports Section) to the General Accounting Preaudit Office.
- b. Forward the second copy to the State accountant.
- c. Upon receipt of a copy of ACP-22 from the Disbursing Office such copy shall be forwarded to the State accountant after proper entries have been made therefrom on the Progress Record.

C. ACP-24, DEBIT VOUCHER FOR UNCOLLECTIBLE CHECK RETURNED

1. Purpose of Form - Form ACP-24 is used to authorize the debit of the amount of an uncollectible remittance which has been scheduled on Form 1044, Schedule of Collections.
2. Preparation of Form.
 - a. Prepare ACP-24 in quadruplicate (original and three copies).
 - b. Enter in the upper right-hand corner after the word "No." the schedule number. Assign number "1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. The schedule numbers shall be preceded by an identification of the applicable program; i.e., "39-ACP-1", "39-PA-1", etc.
 - c. Enter in the upper right-hand corner after the word "Date" the date the form is prepared.
 - d. After the word "To:" insert on each copy of the form the name of the person or unit to whom such copy is to be forwarded. The distribution of ACP-24 is set forth in paragraph 3 of this section C.
 - e. After the word "From" enter the name of the State office and between the words "Office" and "Division" enter the words "North Central."
 - f. Describe the uncollectible check in the spaces provided therefor. Space is provided on the form for the description of two uncollectible checks. All uncollectible checks which were originally scheduled on any one Form 1044 must be listed on the same ACP-24. If more than two uncollectible checks were scheduled on the same set of Forms 1044, the description of such checks shall be shown on the reverse side of ACP-24.

- g. Enter after the words "Schedule No." the schedule number of Form 1044 upon which such checks were originally scheduled and enter after the word "Dated" the date of the original Form 1044.
- h. Enter after the word "Symbol" the symbol number and title of the appropriation or account originally credited with the amount of the uncollectible checks listed on ACP-24. Enter after the word "Amount" the total amount of such checks.
- i. Enter after the word "from" at the bottom of the form the total amount scheduled on the original Form 1044, Schedule of Collections, and enter after the word "to" the difference between the amount originally scheduled on Form 1044 and the amount of the uncollectible checks, listed on ACP-24.
- j. Immediately above the space provided for the signature of the officer in charge, type a statement to the effect that an attempt is being made to obtain a proper remittance or that no such attempt is being made for the reason that the amount of the uncollectible check does not represent an amount due the Government.
- k. After ACP-24 has been completed the original shall be signed by the certifying officer.

3. Distribution of Form.

- a. Forward the original to the State accountant.
- b. Forward two copies to the office of Budget and Finance, Department of Agriculture, Washington, D. C.
- c. File one copy in the Application for Payment Section.

D. FORM ACP-25 - VOUCHER FOR AGRICULTURAL CONSERVATION PAYMENTS
SUBJECT TO DEDUCTIONS FOR CLAIMANT'S INDEBTEDNESS.

1. Purpose of Form. Form ACP-25 is used to schedule payments to applicants who are indebted to governmental agencies other than agencies of the Department of Agriculture.
2. Preparation of Form.
 - a. Prepare ACP-25 in quintuple (original on ACP-25 and four copies on ACP-25a).
 - b. Enter in the upper right-hand corner in the blank space following the words "Bureau Voucher No." the administrative number of the lot in which the application is included.

- c. Delete the words "Agricultural Conservation Payments" in the title of the form, if inapplicable, and insert the words "Parity Payments," etc., as the case may be.
- d. Delete the symbol and title of the appropriation appearing immediately beneath the title of the form and insert in lieu thereof the symbol and title of the applicable appropriation.
- e. Enter in the blank space following the word "Name," the name of the debtor.
- f. Enter in the blank space following the word "Office" the letters "A.A.A." followed by the name of the State office.
- g. Enter in the space following the word "Address" the address of the debtor, complete as to street and box number.
- h. Enter in the space following the words "Prepared at" the address of the State office.
- i. Enter on the next line in the blank spaces over the words "State" "County" "Application serial number," the State and county code and serial number of the debtor's application for payment.
- j. Enter in column (1) the gross amount of the payment computed for the debtor.
- k. If deductions are made for county association expenses in connection with the applicable program enter in column (2) the percentage of deduction for county association expenses and the amount of such deduction.
- l. Enter in column (3) the net amount due the debtor under the application for payment executed by him.
- m. Make no entries in the remaining columns.
- n. The original shall be signed by the certifying officer who shall affix his title in the space provided therefor and insert the date on which the form was certified. The name of the certifying officer, his title, and the date certified shall be typed on all copies.

3. Distribution of Form.

- a. Forward the original and two copies to the General Accounting Preaudit Office.
- b. Forward one copy to the State Accountant.
- c. Retain one copy in the State office.

- d. When a copy of ACP-25 is returned from the General Accounting Preaudit Office, forward such copy to the State Accountant.
- e. Forward the copy retained in the State office to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C.

E. FORM ACP-26 - RECEIPT IN LIEU OF FORM " APPLICATION FOR PAYMENT" AND RELATED DOCUMENTS, AGRICULTURAL CONSERVATION PROGRAM.

- 1. Purpose of Form. Form ACP-26 is submitted to the Disbursing Office in lieu of the application form when an application is executed by more than one person and one or more of such persons, but not all of such persons, are indebted to an agency of the United States Government not under the Department of Agriculture.
- 2. Preparation of Form ACP-26.
 - a. Prepare ACP-26 in triplicate (original and two copies).
 - b. Make no entry in the space provided for the D. O. voucher number.
 - c. Enter in the space provided for the bureau voucher number the administrative number of the lot.
 - d. Enter in the space provided therefor the State and county code and serial number of the application for which Form ACP-26 is prepared.
 - e. Enter in the space following the word "Form" and preceding the word "Application" the designation of the applicable application for payment such as ACP-90, SB-210, etc.
 - f. Delete the words "Agricultural Conservation Program" in the title of the form, if inapplicable, and insert the name of the program for which Form ACP-26 is being prepared.
 - g. Enter in the space above the word "Station" the name of the city and State in which the General Accounting Preaudit Office is located.
 - h. Enter in the space above the words "Name of debtor-payee" the name of the debtor.
 - i. Enter in the space following the dollar sign the amount due the debtor, as shown on the application executed by him.

- j. Enter on the blank lines provided on the form the names of other applicants who signed the application executed by the debtor and enter opposite the name of each such applicant in the space provided therefor the payment due such applicant.

3. Distribution of Form ACP-26.

- a. Forward the original and one copy to the General Accounting Preaudit Office with the voucher forms for applicants who are not indebted.
- b. File one copy in the State office.

F. FORM ACP-27 - FACING SHEET FOR FORM "APPLICATION FOR PAYMENT" AND RELATED DOCUMENTS.

- 1. Purpose of Form. Form ACP-27 is used in conjunction with Form ACP-26.
- 2. Preparation of Form ACP-27.
 - a. Prepare ACP-27 in triplicate (original and two copies).
 - b. Make no entry in the space provided for the D. O. voucher number.
 - c. Enter in the space provided for the bureau voucher number the administrative number for the lot.
 - d. Enter in the space following the word "Form" the designation of the applicable application for payment, such as, ACP-90, SB-210, etc.
 - e. Delete the words "Agricultural Conservation Program" in the title of the form if inapplicable and insert the name of the program for which Form ACP-26 is being prepared.
 - f. Enter in the space following the words "Symbol No." the D. O. symbol number.
 - g. Enter in the space over the words "Location of station" the city and State where the Regional Disbursing Office is located.
 - h. Enter in the space over the words "Month and year of account" the name of the month which appears on the schedule of disbursements.
 - i. Enter in the space over the words "Name of debtor-payee" the name of the debtor.

- j. Enter in the space following the dollar sign the amount of payment due the debtor, as shown on the application executed by him.
 - k. Determine the nature of the applicant's indebtedness and enter a description of the indebtedness in the space over the words "Farm Credit Administration or Commodity Credit Corporation." Strike the words "Farm Credit Administration or Commodity Credit Corporation."
 - l. Enter in the space provided therefor the names of other applicants who signed the application executed by the debtor and enter opposite the name of each such applicant the payment due such applicant.
3. Distribution of Form ACP-27.
- a. Forward the original and one copy to the General Accounting Presaudit Office with the voucher forms prepared for applicants who are not indebted.
 - b. File one copy in the State office.

G. FORM ACP-28 - OFFICIAL RECEIPT.

1. Purpose of Form. Form ACP-28 is used to receipt for a returned treasury check or other remittance and to notify the State Accountant and the Control Accounts and Reports Section of adjustments in deductions for county association expenses.
2. Preparation of Form.
 - a. Upon receipt of Form 1096 from the Regional Disbursing Office, listing set-offs which were made as a result of overpayments, prepare ACP-28 for each such set-off as follows:
 - (1) If the set-offs listed on Form 1096 were made as a result of overpayments in connection with a program under which a deduction for county association expenses was made, prepare ACP-28 in quadruplicate (original and three copies). If no deduction for county association expenses was made under the program in connection with which the overpayments were made, prepare ACP-28 in duplicate (original and one copy).
 - (2) Enter in the blank space opposite the words "Name of Remitter" the name of the debtor.
 - (3) Enter in the blank space opposite the words "Street or Box Number" the street or box number of the debtor if known.

- (4) Enter in the blank space opposite the words "Post Office" the post office address of the debtor.
- (5) Enter in the blank space opposite the word "State" the name of the State in which the debtor resides.
- (6) Enter in the blank space opposite the words "Applicant's Name" the name of the debtor.
- (7) Enter in the blank space opposite the words "Nature of Remittance" the word "Set-off."
- (8) Enter in the blank space opposite the words "Payable to" the words "Treasurer of the United States."
- (9) Amend the language in the next line (relative to Form 1044) to read "Schedule No. of Standard Form 1096" and enter in the blank space opposite such words the schedule number of Form 1096 on which the set-off was credited.
- (10) Enter in the blank space opposite the words "D. O. Voucher No." the D. O. voucher number of the voucher on which was listed the payment against which the set-off was made, and enter in the space opposite the word "Date" the date of such voucher.
- (11) Make no entry in the blank space opposite the words "Receipt No."
- (12) Enter in the blank spaces opposite the words "State and County Code No." and "Serial No.", the State and county code and serial number of the application for payment under which the overpayment was made.
- (13) Enter in the blank space opposite the words "Date of Remittance" the date of the check as shown on Form 1096.
- (14) Enter in the blank space opposite the words "Remittance No." the number of the check as shown on Form 1096.
- (15) Enter in the blank space opposite the word "Amount" the amount of the set-off.
- (16) Enter in the blank space opposite the words "Certificate of Deposit No." the certificate of deposit number shown on Form 1096.
- (17) Enter opposite the word "Date" the date of deposit as shown on Form 1096.
- (18) Enter in the blank space opposite the words "Fund Credited" the symbol and title of the appropriation under which the overpayment was made.

- (19) Enter under the heading "Action Taken" the notation "See attached forms." Attach the original of ACP-28 to the Form 1096 returned from the Disbursing Office. Enter in the body of ACP-28 the amount of county association expenses previously charged, the correct amount of county association expenses, and the difference between such amounts.
 - (20) The original and all copies shall be signed by the certifying officer.
- b. Upon receipt of Form 1664A or a refund in connection with a program under which a deduction for county association expenses was made, prepare ACP-28 as follows:
- (1) Prepare ACP-28 in quadruplicate (original and two copies on ACP-28 and one copy on ACP-28A) if prepared in connection with Form 1664A. If ACP-28 is prepared in connection with a refund prepare an additional copy of ACP-28.
 - (2) Enter in the blank space opposite the words "Name of Remitter," the name of the person who returned the check or who submitted the refund.
 - (3) Enter in the blank space opposite the words "Street or Box Number" the street address or box number of the remitter.
 - (4) Enter in the blank space opposite the words "Post Office" the post office address of the remitter.
 - (5) Enter in the blank space opposite the word "State" the name of the State in which the debtor resides.
 - (6) Enter in the blank space following the words "Applicant's Name," the name of the person to whom the payment was made.
 - (7) Enter in the blank space opposite the words "Nature of Remittance" the applicable words "U.S. Treasury Check," "Certified Check," "Money Order," etc.
 - (8) Enter in the blank space opposite the words "Payable to," the payee's name (in the case of a United States Treasury Check, the name of the payee shall be the name on the returned check and in the case of a refund such name shall be the name of the payee on the remittance).
 - (9) Enter in the blank space opposite the words "Schedule No. of Standard Form 1044, Rev.," the schedule number of Form 1044, if available, used in effecting disposition of the remittance.

- (10) Enter in the blank space opposite the words "D. O. Voucher No." the D. O. voucher number of the vouchers on which was listed the payment in connection with which the refund was made or the check was returned, after the word "Date," the date of such voucher.
 - (11) Enter in the blank space opposite the words "Receipt No." the receipt number if the remittance is other than a United States Treasury Check. The first remittance under a program other than a United States Treasury Check shall be numbered "1", and succeeding remittances shall be numbered consecutively. The receipt number shall be preceded by an identification of the applicable program; i.e., "39-ACP-1," "39-PA-1," etc. Do not assign receipt numbers to Forms ACP-28 prepared in connection with returned United States Treasury Checks.
 - (12) Enter in the blank space opposite the words "State and County Code No." and "Serial No.", the State and county code and serial number of the application for payment in connection with which the refund was made or the check was returned.
 - (13) Enter in the blank space opposite the words "Date of Remittance," the date shown on such remittance.
 - (14) Enter in the blank space opposite the words "Remittance No." the number of the check, money order, etc.
 - (15) Enter in the blank space opposite the word "Amount" the amount of the remittance.
 - (16) The certifying officer shall sign ACP-28A in the space provided. The original and copies of ACP-28 shall be filed pending disposition of the remittance.
- c. Upon receipt of Form 1664A or a refund in connection with a program under which a deduction for county association expenses was not made, prepare ACP-28 as set forth in paragraph b above, except that one less copy of ACP-28 shall be prepared.

3. Completion of Form after Disposition of Remittance

- a. If a returned check is to be returned to the payee, enter under the heading "Action Taken" the notation "See attached form" and attach to the original and two copies of ACP-28 a copy of Form 1664A or a copy of AD-42, whichever was used in authorizing the return of such check.
- b. If a returned check has been canceled (enter opposite the words "Fund Credited," the symbol and title of the appropriation credited with the amount of the canceled check).

Enter under the heading "Action Taken" the notation "See attached form" and attach a copy of ACP-28 to the Application for Payment Section copy of Form 1044, Schedule of Canceled Checks, or a copy of AAA-375, after such form has been returned from the Disbursing Office or the General Accounting Office, as the case may be, indicating that the check has been canceled. Enter in the body of ACP-28 the amount of any county association expenses previously charged. Also, indicate what part, if any, of the original payment is reclaimable.

- c. If a refund equal to or in excess of the amount of an overpayment has been scheduled enter the certificate of deposit number, the date of deposit, and the symbol and title of the appropriation credited with the amount of the refund in spaces provided therefor. Enter under the heading "Action Taken" the notation "See attached form(s) and attach a copy of ACP-28 to the Application for Payment Section copy of the form used in effecting disposition of the remittance. Enter in the body of ACP-28 the amount of any county association expenses previously charged, the correct amount of county association expenses, and the difference between such amounts.
- d. The original and all copies shall be signed by the certifying officer.

4. Distribution of Form

- a. Forward ACP-28A to the remitter after it has been signed by the certifying officer.
- b. If ACP-28 was prepared in connection with a Form 1096, listing set-offs made as a result of overpayments in connection with a program under which a deduction for association expenses was made, distribute ACP-28 as follows:
 - (1) Forward the original to the State accountant together with the Form 1096 returned from the Disbursing Office.
 - (2) Forward one copy to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C.
 - (3) File one copy with the State office copy of the application for payment in connection with which the set-off was made.
 - (4) File the remaining copy with the State office copy of the application for payment in connection with which the overpayment was made.
- c. If ACP-28 was prepared in connection with a Form 1096 listing set-offs made as a result of overpayments in connection with a program under which no deduction for association expenses was made, file the original of ACP-28 with the State office copy of

the application for payment in connection with which the set-off was made, and file the copy of such form with the State office copy of the application for payment in connection with which the overpayment was made.

- d. If ACP-28 was prepared in connection with a Treasury Check which the Disbursing Office has been authorized to return to the payee, file all copies in the Application for Payment Section files together with a copy of Form 1664A.
- e. If ACP-28 was prepared in connection with a Treasury Check which has been canceled, distribute ACP-28 as follows:
 - (1) Forward the original to the State accountant with a copy of the form used in effecting disposition of the remittance.
 - (2) Forward one copy to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C., if an adjustment in county association expense deduction is to be made.
 - (3) File one copy in the Application for Payment Section files, together with a copy of the form used in effecting disposition of the remittance.
- f. If ACP-28 was prepared in connection with a refund which has been deposited to the credit of the appropriation from which the overpayment was made, distribute ACP-28 as set forth in e supra, except that the additional copy shall be attached to the original of the Form 1044, Schedule of Collections, on which the refund was scheduled for deposit.

H. AD-42 - ADMINISTRATIVE REPORT

- 1. Purpose of Form. Form AD-42 is used to request the General Accounting Office to return a check to the payee; to furnish the General Accounting Office with an administrative report concerning a check; to request disposition of the proceeds of a check which has been covered into Outstanding Liabilities; and to furnish the General Accounting Office with an administrative report with respect to a set-off case where the applicant is indebted to two agencies of the Government, one of which is an agency of the Department of Agriculture and one of which is not.
- 2. Preparation of Form.
 - a. Prepare AD-42 in quadruplicate in all cases except when it is used in connection with a set-off case. Prepare AD-42 in quintuplicate when it is used in connection with a set-off case.

- b. Enter the reference number assigned by the Claims Division of the General Accounting Office in the upper left-hand corner of AD-42 if such reference number is available.
- c. After the word "of" insert the name and address of the claimant.
- d. Insert the amount claimed in the space provided therefor. This amount shall be the amount which is claimed by the applicant or in the absence of a definite claim by the applicant it shall be the amount of the check which is being retained by the General Accounting Office.
- e. Enter after the words "Approved for" the amount which is properly allowable to the claimant. Such amount will usually be the amount of the check which is being held in the General Accounting Office. If there is any difference between the amount claimed and the amount approved, such difference shall be entered after the words "Differences explained below" and an explanation of such difference shall be set forth in the body of the form.
- f. Delete the word "Chargeable" if the appropriation was previously charged for the amount of the claim and insert in lieu thereof the word "Charged." Enter after the word "Charged" the symbol and title of the appropriation to which the amount approved has been charged.
- g. The following examples will indicate how the body of AD-42 should be prepared under different circumstances.
 - (1) "According to the records of the _____ State Office, North Central Division, Agricultural Adjustment Administration, check number _____ in the amount of _____, dated _____ issued by G. F. Allen, Chief Disbursing Officer, in connection with application No. _____ through the Regional Disbursing Office at _____ under symbol number _____, was returned to the Regional Disbursing Office and forwarded by that office to the General Accounting Office under date of _____. The payee is still entitled to the proceeds of this check."
 - (2) "According to the records of the _____ State Office of the North Central Division, Agricultural Adjustment Administration, the above-described claimant is entitled to a payment in the above-stated amount subject to a deduction for his indebtedness to the Agricultural Adjustment Administration on account of an overpayment in the amount of _____ made in connection with application for payment _____."

Such overpayment was made by _____, Disbursing Officer, D. O. Symbol No. _____ and by D. O. Voucher No. _____ under date of _____. The claimant is also indebted to the _____. It is requested that a set-off be effected first in favor of the Agricultural Adjustment Administration and the amount thereof credited to appropriation _____ and that thereafter a set-off against the balance due the claimant be made in favor of the _____, and that the remainder, if any, be issued to the claimant."

- h. If the statement of claim was previously referred to the General Accounting Office and retained by that office, delete the word "accompanying" in the first line of the report and the words "and is transmitted to you for settlement" in the second and third lines of the report.
- i. The certifying officer shall initial the original and first copy of AD-42 below the words "Director of Finance" and the full name and address of the certifying officer shall be typed on the first copy of AD-42.

3. Distribution of Form.

- a. Forward the original and two copies together with the statement of claim, if available, to the Director of the North Central Division in all cases except where AD-42 is used in connection with a set-off case. Where AD-42 is used in connection with a set-off case, attach the original and three copies of AD-42 to Form ACP-25 and the application for payment, and forward to the General Accounting Preaudit Office.
- b. File the remaining copy with the Application for Payment Section copy of ACP-28.
- c. Upon receipt of a copy of the letter used in transmitting the check from the General Accounting Office to the payee or other notice of settlement, file such letter or notice with the Application for Payment Section copy of ACP-28.

I. FORM AAA-375, REQUEST FOR CANCELATION OF CHECK

- 1. Purpose of Form. Form AAA-375 is used to request the cancellation of a United States Treasury Check held by the General Accounting Office.
- 2. Preparation of Form.
 - a. Prepare AAA-375 in quintuplicate (original and four copies).

- b. Enter in the upper right-hand corner in the spaces provided therefor the State and county code and serial number of the application under which the check was issued.
- c. Enter in the upper right-hand corner in the space provided therefor, the schedule number. The schedule number shall be assigned in the same series as that used in connection with Form 1044, Schedule of Canceled Checks.
- d. Enter in the upper right-hand corner in the space provided therefor the date the form is prepared.
- e. Enter in the first paragraph in the spaces provided therefor the check number, the date of the check, the amount of the check, the location of the Disbursing Office, the D. O. symbol number, the D. O. voucher number, the name of the payee, and the date the check was forwarded to the General Accounting Office.
- f. Enter in the blank space in the second paragraph the words "is not entitled to the proceeds of such check" in all cases except where the check is being canceled due to the death or incompetency of the payee. If the check is being canceled due to the death or incompetency of the payee, enter the words "is deceased" or the words "has been declared incompetent," as the case may be.
- g. Enter in the blank space in the third paragraph the symbol and title of the appropriation to which the proceeds of the check are to be credited.
- h. The original of the form shall be signed and the copies thereof initialed by the certifying officer in the space provided therefor. The title of the certifying officer shall be typed immediately beneath the space provided for his signature.
- i. Enter in the blank space beneath the line provided for the title of the certifying officer the name of the State office.
- j. Enter in the blank space beneath the line provided for the name of the State office, the words "North Central."
- k. Enter in the space provided therefor at the bottom of the form the name and address of the chairman of the State committee.

3. Distribution of Form.

- a. Forward the original and three copies to the General Accounting Preaudit Office prior to or at the time the adjustment case is transmitted to that office.
- b. Retain the other copy of such form in the pending file until a copy of such form is returned from the General Accounting Preaudit Office indicating the action taken.
- c. Upon receipt of a copy of such form from the General Accounting Preaudit Office, indicating the action taken, enter on the copy in the pending file a notation as to the action taken by the General Accounting Office.
- d. Forward the returned copy, together with the original of ACP-28, to the State accountant.
- e. File the remaining copy with the Application for Payment Section copy of ACP-28.

J. STANDARD FORM NO. 1044, SCHEDULE OF CANCELED CHECKS

1. Purpose of Form. Form 1044 is used to schedule United States Treasury Checks held by the Disbursing Office, for deposit to the appropriation against which such checks were drawn.
2. Preparation of Form.
 - a. Prepare Form 1044 in nonuple (original and eight copies).
 - b. Delete the word "COLLECTIONS" in the title and insert above such word the words "CANCELED CHECKS."
 - c. Enter the State and county code above the words "Schedule of Canceled Checks." Do not schedule checks from more than one county association on one set of Forms 1044. Do not schedule checks issued in connection with different appropriations on the same schedule.
 - d. Enter in the first line in the upper right-hand corner the schedule number. Assign number "1" to the first set of forms for each program and assign consecutive numbers to succeeding sets of forms. The schedule number shall be preceded by an identification of the applicable program; i.e., "39-SB-1," "39-ACP-1," etc. If Form 1044 is prepared in connection with a price adjustment program, enter above the title of the form the name of the commodity in connection with which the check was issued. Do not include more than one sheet in any schedule.

- e. Enter in the space immediately above the words "Department or Establishment" the word "Agriculture."
- f. Enter in the space above the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
- g. Enter immediately following the words "Received by" the name "G. F. ALLEN"; enter over the word "Title" the words "Chief Disbursing Officer;" and enter immediately above the word "Station" the city and State where the Regional Disbursing Office is located.
- h. Enter immediately following the word "Period" the month during which it is anticipated that the Disbursing Office will handle such form.
- i. Enter in the space provided therefor the D. O. symbol number furnished by the Disbursing Office to be used for this purpose.
- j. Delete the word "Received" in the first column and insert in lieu thereof the words "check issued." Enter in such column the date of the check.
- k. Delete the word "Receipt" in the heading of the second column and insert in lieu thereof the word "Check." Enter in this column the number of the check which is to be canceled.
- l. Delete the word "Remitter" from the heading of the third column and insert in lieu thereof the word "Payee." Enter in this column the name of the payee and enter under the name of the payee the D. O. voucher number. This number may be obtained from Form 1664-A.
- m. Enter in the fourth column the words "Payee not entitled" in all cases except where the check is being canceled due to the death or incompetency of the payee. If the check is being canceled due to the death or incompetency of the payee, enter the words "Payee deceased" or the words "Payee incompetent," as the case may be.
- n. Enter in the fifth column the amount of the check.
- o. Enter in the last column the symbol and title of the appropriation to be credited.
- p. Obtain the total for all amounts shown in the fifth column and enter such total in the space provided therefor.
- q. Enter immediately following the word "Forwarded" in the lower right-hand corner of the form the date such form

is forwarded to the Disbursing Office. The certifying officer shall sign on the next line following the word "By" and enter his title in the next line following the word "Title." The name and title of the certifying officer shall be typed on all copies.

- r. Make no entries in the lower left-hand corner of the form as this space is reserved for the use of the Disbursing Office.
- s. Stamp on one copy the words "Forward to Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C." Stamp or type on two copies the words "Transmit to General Accounting Preaudit Office" followed by the address of that office.

3. Distribution of Form.

- a. Forward the original and six copies (including the copy for the Control Accounts and Reports Section and the copies for the General Accounting Preaudit Office) to the Disbursing Office.
- b. Retain two copies in a pending file until the receipted copy is returned from the Disbursing Office.
- c. Upon receipt of the original and six copies, the Disbursing Office clerk will fill in the first and second lines in the lower left-hand corner of the form and will retain one copy in the Disbursing Office, return one copy to the State office, forward two copies to the General Accounting Preaudit Office, forward one copy to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C., and forward the original and one copy to the Treasury Department in Washington, D. C., whence the original will be forwarded to the General Accounting Office in Washington, D. C.
- d. When the receipted copy is returned by the Disbursing Office enter on the copies in the pending file the date shown in the lower left-hand corner of the receipted copy.
- e. Forward the receipted copy to the State accountant.
- f. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- g. File the remaining copy with the Application for Payment Section copy of ACP-28.

K. STANDARD FORM NO. 1044, SCHEDULE OF COLLECTIONS.

- 1. Purpose of Form. Form 1044 is used to schedule remittances for deposit to the proper appropriation or account.

2. Preparation of Form.

- a. Prepare Form 1044 in octuple (original and seven copies).
- b. Do not schedule more than one type of remittance on a set of Forms 1044; that is, do not list money orders and certified checks on the same set of forms. Do not schedule remittances to be credited to the Special Deposits Account and remittances to be credited to appropriations on the same set of Forms 1044. Do not schedule remittances to be credited to different appropriations on the same set of Forms 1044. Do not schedule remittances for more than one county on the same set of Forms 1044.
- c. Enter the State and county code above the words "Schedule of Collections."
- d. Enter on the first line in the upper right-hand corner the schedule number. If the remittance is to be deposited in the regular appropriation, assign number "1" to the first set of forms for a program and assign consecutive numbers to succeeding sets of such forms. The schedule number shall be preceded by an identification of the applicable program; i.e., "39-ACP-1", "39-SB-2001", etc. If Form 1044 is prepared in connection with a price adjustment program, enter above the title of the form the name of the commodity in connection with which the remittance was received. Care shall be exercised to see that separate series of schedule numbers are used when Form 1044 is used as a schedule of canceled checks and when such form is used as a schedule of collections. If the remittance is to be deposited in the Special Deposits Account assign number "2001" to the first set of forms prepared in a fiscal year and assign consecutive numbers to succeeding sets of such forms. The schedule number shall be preceded by an identification of the applicable fiscal year, i.e., "40-2001", "40-2002", etc.
- e. Enter in the space immediately above the words "Department or Establishment" the word "Agriculture."
- f. Enter in the space above the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
- g. Enter immediately following the words "Received by" the name "G. F. ALLEN": enter above the word "Title" the words "Chief Disbursing Officer"; and enter immediately above the word "Station" the city and State where the Regional Disbursing Office is located.
- h. Enter immediately following the word "Period" the month during which it is anticipated that the Disbursing Office will handle the form.

- i. Enter in the space provided therefor the D. O. symbol number furnished by the Disbursing Office to be used for this purpose.
- j. Enter in the first column under the caption "Date Received", the date of receipt of the remittance.
- k. Enter in the second column under the caption "Receipt No." the receipt number shown on the third line at the right-hand side of ACP-28.
- l. Enter in the third column under the caption "Name of Remitter" the name of the applicant who is to receive credit for the remittance. Enter under the name of the applicant the type of remittance, "Money Order", "Certified Check", etc.; and if the remittance has been made by check enter the name of the bank upon which such check was drawn.
- m. Enter in the fourth column the words "Payee not entitled". If the refund was made in connection with an erroneous payment to which the General Accounting Office has taken exception on Form 2084, enter after the words "Payee not entitled", the words "G.A.O. disallowance". Enter in this column the number of the check by which the overpayment was made and the D. O. voucher number of the schedule form on which such check was listed and the period in which the items listed under the D. O. voucher number were paid. Also enter the name of the Disbursing Officer.
- n. Enter in the fifth column the amount of the remittance.
- o. Enter in the last column the symbol and title of the appropriation or account which is to be credited.
- p. Obtain the total for all amounts shown in the fifth column and enter such total in the space provided therefor.
- q. Enter immediately following the word "Forwarded" in the lower right-hand corner of the form the date such form is forwarded to the Disbursing Office. The certifying officer shall sign on the next line following the word "By" and enter his title in the next line following the word "Title". The name and title of the certifying officer shall be typed on all copies.
- r. Make no entries in the lower left-hand corner of the form as this space is reserved for the use of the Disbursing Office.
- s. Stamp on one copy the words "Forward to Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C."

3. Distribution of Form.

- a. Forward the original and three copies (including the copy for the Control Accounts and Reports Section) to the Disbursing

Office together with the remittance (money order, certified check, etc.). Attach to the original of Form 1044, a copy of ACP-28.

- b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.
- c. Forward one copy, together with a copy of the letter of explanation from the county office with respect to the refunds, to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
- d. Retain the other two copies in a pending file until the receipted copy is returned from the Disbursing Office with the certificate of deposit number indicated thereon.
- e. Upon receipt of the original and three copies, the Disbursing Office clerk will fill in the first and second lines in the lower left-hand corner of the form and will retain one copy in the Disbursing Office, return one copy to the State office, forward one copy to the Control Accounts and Reports Section, Agricultural Adjustment Administration, and forward the original to the Treasury Department, Washington, D. C.
- f. When the receipted copy is returned by the Disbursing Office, enter on the copies in the pending file the certificate of deposit number and the date shown in the lower left-hand corner of the receipted copy.
- g. Forward the receipted copy to the State accountant.
- h. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- i. File one copy with the Application for Payment Section copy of ACP-28.

L. STANDARD FORM NO. 1044, SCHEDULE OF COLLECTIONS PREPARED BY DISBURSING OFFICE

1. Preparation of Form. Where the county committee or an applicant transmits a remittance to the Disbursing Office instead of the State office, the Disbursing Office will prepare Form 1044 (Schedule of Collections) and credit the amount of the remittance to the Special Deposits Account. A copy of such form will be transmitted to the Application for Payment Section with a notation thereon to the effect that such form was prepared in the Disbursing Office. Upon receipt of Form 1044 so prepared, prepare two additional copies of such form and enter on each copy thereof above the schedule number, if any, assigned by the Disbursing Office, a schedule number in the same series as that assigned to Schedules of Collections listing remittances to be deposited to the credit of the Special

Deposits Account. Such schedule shall thereafter be referred to by the schedule number assigned by the Disbursing Office and the schedule number assigned by the Application for Payment Section.

2. Distribution of Form.

- a. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- b. Forward one copy to the State accountant.
- c. File the remaining copy with the Application for Payment Section copy of ACP-28.

M. STANDARD FORM NO. 1046, SCHEDULE OF TRANSFERS - SPECIAL DEPOSITS.

1. Purpose of Form. Form 1046 is used to transfer funds from the Special Deposits Account to the proper appropriation.
2. Preparation of Form.
 - a. Prepare Form 1046 in octuple (original and seven copies).
 - b. Enter the schedule number in the space provided therefor in the upper right-hand corner of the form. Assign number "1" to the first set of forms prepared for a program and assign numbers consecutively to succeeding sets of forms. The schedule number shall be preceded by an identification of the applicable program; i.e., "39-ACP-1", "39-SB-1", etc. If Form 1046 is prepared in connection with a price adjustment program, enter above the title of the form the name of the commodity in connection with which the remittance was received.
 - c. Enter over the words "Department or Establishment" the word "Agriculture."
 - d. Enter over the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
 - e. Enter following the words "Made by" the name "G. F. ALLEN"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter over the word "Station" the city and State where the Disbursing Office is located.
 - f. Enter following the word "Period" the month in which it is anticipated that the Disbursing Office will effect the transfer of the funds.
 - g. Enter after the words "D. O. Symbol No." the symbol number furnished by the Disbursing Office for this purpose.
 - h. Enter in the first four columns the data shown in the corresponding columns of the Form 1044, Schedule of Collections, upon which

such refund was previously scheduled. If the refund was made in connection with an erroneous payment to which the General Accounting Office has taken exception on Form 2084, enter after the words "Payee not entitled" in the fourth column the words "G.A.O. disallowance".

- i. Enter in the column headed "Amount to be Transferred to the Regular Account" the following:
 - (1) If the amount scheduled on Form 1044 is in excess of that due from the debtor by less than 25 cents, enter the amount scheduled on Form 1044.
 - (2) If the amount scheduled on Form 1044 is in excess of that due from the debtor by 25 cents or more enter the amount due from the debtor.
 - (3) If the amount scheduled on Form 1044 is less than that due from the debtor by less than 50 cents, enter the amount shown on Form 1044, and enter the name of the debtor and the amount by which the amount of the remittance is less than the amount due on the Register of Indebtedness, but do not make any affirmative effort to collect the balance due.
 - (4) If the amount scheduled on Form 1044 is less than that due from the debtor by 50 cents or more, enter the amount shown on Form 1044 and request the debtor to make an additional refund to cover the balance due, and enter the name of the debtor and the amount by which the amount of the remittance is less than the amount due on the Register of Indebtedness.
 - j. Enter in the column headed "Fund to be Credited, etc." the symbol and title of the appropriation to be credited.
 - k. The certifying officer shall sign and enter his title in the spaces provided in the lower right-hand corner of the original form and his name and title shall be typed on all other copies.
 - l. Stamp on one copy the words "Forward to Control Accounts and Reports Section, A.A.A., Washington, D. C."
3. Distribution of Form.
- a. Forward the original and three copies (including the copy for the Control Accounts and Reports Section) to the Disbursing Office.
 - b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

- c. Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
- d. Retain the other two copies in a pending file until the receipted copy is returned from the Disbursing Office with the certificate of deposit number and date of deposit indicated thereon. Enter this data on the two copies in the pending file.
- e. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- f. Forward the receipted copy to the State accountant.
- g. Retain one copy in the Application for Payment Section files.

N. STANDARD FORMS NO. 1047 AND NO. 1048, PUBLIC VOUCHER FOR REFUNDS.

- 1. Purpose of Forms. Forms 1047 and 1048 are used to authorize the Disbursing Office to reimburse an applicant when the applicant has made a refund in excess of that due by 25 cents or more.

2. Preparation of Forms.

- a. Prepare Form 1047 in triplicate (original on Form 1047 and two copies on Form 1048).
- b. Enter on the first line in the upper right-hand corner the serial number. Assign number "1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. The serial number shall be preceded by an identification of the applicable program and the State and county code; i.e., "39-ACP-33-022-1", "39-PA-33-022-1", etc.
- c. Enter in the space provided therefor in the upper right-hand corner the D. O. Voucher number under which payment was made.
- d. Enter after the words "United States" the words "Department of Agriculture, Agricultural Adjustment Administration, _____ State Office."
- e. Enter after the word "Location" the name of the city and State in which the State office is located.
- f. Enter after the words "Appropriation or Fund" the words "Special Deposit" and enter the symbol number of the Special Deposits Account.

- g. Enter after the word "To" the name of the payee.
 - h. Enter after the word "Address" the words "In Care Of" and enter the name and address of the treasurer.
 - i. Enter after the word "on" the words "Schedule of Collection No." and the number of the Form 1044 upon which the refund was scheduled and enter the date scheduled.
 - j. Enter after the word "for" the information appearing in the fourth column of Form 1044 upon which the refund was scheduled.
 - k. Enter after the words "Amount of Deposit" the amount of the refund scheduled on Form 1044, Schedule of Collections.
 - l. Enter after the words "Applied as explained in remarks below" the amount which has been transferred to the appropriation.
 - m. Enter after the words "Balance authorized to be refunded", the amount to be returned to the payee.
 - n. Under "Remarks" explain fully the reason for returning all or part of the refund to the payee and the disposition made of the balance of such refund, if any.
 - o. Enter in the lower left-hand corner the date the form is prepared.
 - p. The certifying officer shall sign Form 1047 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on both copies of Form 1048.
 - q. Do not make any entries below the double line.
3. Distribution of Forms.
- a. Forward Form 1047 and one copy of Form 1048 to the Disbursing Office together with the original and three copies of Form 1064.
 - b. File the remaining copy of Form 1048 with the Application for Payment Section copy of ACP-28.

O. STANDARD FORM NO. 1064, revised - SCHEDULE OF DISBURSEMENTS.

- 1. Purpose of Form. Form 1064 is used to schedule payments to applicants under programs in connection with which no deductions for county association expenses are made and is used to schedule Forms 1047 and 1048.

2. Preparation of Form.

a. When used to schedule payments to applicants.

- (1) Prepare Form 1064, revised, in septuple (original and six copies). The vouchers to be listed on one set of Form 1064 should not contain more than approximately 300 payees.
- (2) Enter in the space above the words "Department or Establishment" the word "Agriculture."
- (3) Enter in the space above the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
- (4) Enter in the space following the word "By" the name "G. E. Allen."
- (5) Enter in the space above the words "Title or rank" the words "Chief Disbursing Officer."
- (6) Enter in the space above the word "Station" the name of the city and State in which the Regional Disbursing Office is located.
- (7) Enter in the space following the word "Period" the name of the month in which it is expected that the payments scheduled on Form 1064 will be made.
- (8) Enter in the space following the words "Symbol No." the symbol number of the assistant disbursing officer.
- (9) Enter in the space following the words "Bureau Schedule No." the bureau schedule number. Assign number "1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. The schedule number shall be preceded by an identification of the applicable program; i.e., "39-PA-1". If Form 1064 is prepared in connection with a price adjustment program, enter above the title of the form the name of the commodity in connection with which the payment is being made.
- (10) Enter in the space following the word "Date" the date of preparation.
- (11) Make no entries in the first two columns.
- (12) Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each sheet of the public voucher covered by Form 1064.

- (13) After entering the administrative number for a public voucher enter on the same line in the column entitled "Payee" the name of the payee as shown on such public voucher.
 - (14) Enter to the right of the name of the payee in the column headed "Payee", the number of payees in the lot. If the Treasurer of the United States is shown as payee in more than one place on the continuation sheet as a result of a deduction in favor of any agency of the Government other than the Agricultural Adjustment Administration, he would be regarded as a separate payee in each such case. If the Treasurer of the United States was shown as payee in more than one place on the continuation sheet as a result of set-offs in favor of the Agricultural Adjustment Administration, the Treasurer of the United States will be regarded as one payee for all of such set-offs in favor of the Agricultural Adjustment Administration.
 - (15) Enter in the column headed "Symbol of Appropriation or Fund," the symbol of the applicable appropriation. This symbol number need not be repeated.
 - (16) Enter in the column entitled "Amount" the amount entered in the certification on the public voucher.
 - (17) Enter the word "Total" on the last line of Form 1064 and enter the total of the amounts in the column headed "Amount", on the last line of Form 1064 in the "Amount" column.
 - (18) Enter at the bottom of the form above the word "Title" the title of the certifying officer.
 - (19) When Form 1064 is completed the certifying officer shall sign the original of such form.
- b. When used to schedule Forms 1047 and 1048 prepare Form 1064 as set forth in a above with the following exceptions:
- (1) Prepare Form 1064 in quintuple (original and four copies).
 - (2) Enter in the space following the words "Bureau Schedule No." the schedule number. Assign number "1" to the first set of forms and assign consecutive numbers to succeeding sets of forms. The schedule number shall be preceded by an identification of the applicable program and the number "1047"; i.e., "39-ACP-1047-1".
 - (3) Enter in the column entitled "Bureau or Office Voucher Number" the serial number of Form 1047.

- (4) Enter in the column headed "Symbol of Appropriation or Fund" the words "Special Deposits" and the symbol number of the special deposits account.

3. Distribution of Form.

a. When used to schedule payments to applicants.

- (1) Forward the original and five copies to the General Accounting Preaudit Office. Stamp one of such copies "Forward to Control Accounts and Reports Section, A.A.A., Washington, D. C."
- (2) Forward one copy to the State accountant.
- (3) When a copy of 1064 is returned from the Disbursing Office forward such copy to the State accountant.

b. When used to schedule Forms 1047 and 1048

- (1) Forward the original and three copies to the Disbursing Office. Stamp one of such copies "Forward to Control Accounts and Reports Section, A.A.A., Washington, D.C."
- (2) Forward one copy to the State accountant.
- (3) When a copy of 1064 is returned from the Disbursing Office forward such copy to the State accountant.

P. STANDARD FORM NUMBER 1096, SCHEDULE OF VOUCHER DEDUCTIONS

1. Purpose of Form. Form 1096 is used to schedule set-offs in favor of the Agricultural Adjustment Administration or Sugar Division of the Department of Agriculture.

2. Preparation of Form.

- a. Prepare Form 1096 in nonuple (original and eight copies) for all set-off cases except those involving commodity contracts. In the case of set-offs covering indebtedness under commodity contracts, prepare Form 1096 in decuple (original and nine copies). Type on one copy "Forward to Control Accounts and Reports Section, A.A.A., Washington, D. C." If the form is prepared in decuple, type on the additional copy "Forward to Comptroller, A.A.A., Washington, D. C."
- b. Do not list on the same set of Form 1096 amounts to be deposited into a trust fund, the General Fund of the Treasury, and amounts to be deposited into an appropriation; i.e., do not list set-offs for failure to pay marketing quota penalties and set-offs for overpayment on the same set of Form 1096.

- c. Enter in the first line in the upper right-hand corner the schedule number. Assign number "1" to the first set of forms, and assign consecutive numbers to the succeeding set of forms. Schedule numbers shall be preceded by an identification of the applicable program; i.e., "39-ACP-1", etc. If more than one sheet of such form is used, number such sheets consecutively, beginning with number "1".
- d. Enter in the third line in the upper right-hand corner over the word "Date" the date the form is prepared.
- e. Enter over the words "Department or Establishment" the word "Agriculture."
- f. Enter over the words "Bureau or Office," the letters "A.A.A." and the name of the State office.
- g. Enter after the words "Made by" and over the word "Name" the name "G. F. Allen;" enter over the word "Title" the words "Chief Disbursing Officer;" and enter above the word "Station", the city and State where the Regional Disbursing Office is located.
- h. Enter immediately following the word "Period" and above the words "Month or quarter ended," the month during which it is anticipated that the Disbursing Office will handle the form.
- i. Enter the Disbursing Officer's symbol number in the space provided therefor. The Assistant Disbursing Officer will furnish the State office with the symbol used by such Disbursing Officer.
- j. Make no entry in the column headed "D. O. Voucher Number."
- k. Enter in the column headed "Bureau or Office Voucher Number" opposite each appropriation to be entered in the next column the administrative number of the public voucher on which the set-off is scheduled.
- l. Enter in the column headed "Appropriation and/or Fund to be Credited", the symbol and title of the appropriation to be credited. If all set-offs on the schedule are to be credited to the same appropriation, it will not be necessary to repeat the symbol and title of the appropriation. Also enter in this column the name of the debtor in parenthesis, and the State and county code and serial number of the contract or application for payment and the name and year of the program (abbreviated) under which the indebtedness arose. If the program is a price adjustment program, also

enter the name of the commodity in connection with which the indebtedness arose. Such information shall be taken from the Register of Indebtedness. If the set-off is made in connection with an erroneous payment to which the General Accounting Office has taken exception on Form 2084, enter after such data, the words "G.A.O. disallowance".

- m. Enter in the column headed "Amount of Deductions," the amount of the set-off to be credited to the appropriation appearing on the same line in the preceding column.
 - n. Enter in the column headed "Remarks" the name of the Disbursing Officer and the D. O. voucher number under which the overpayment was made. Such information shall be taken from the Register of Indebtedness.
 - o. Enter the total of the items listed in the column headed "Amount of Deduction" in the space provided therefor. If amounts are credited to more than one appropriation on the schedule, obtain and enter a separate subtotal for each appropriation.
 - p. The original shall be signed by the certifying officer and his name shall be typed on all copies.
 - q. Make no entries below the signature of the certifying officer.
3. Distribution of Form.
- a. Forward the original and four copies (including the copy marked "Forward to Control Accounts and Reports Section") to the General Accounting Preaudit Office and retain the remaining copies in the State office files.
 - b. The General Accounting Preaudit Office will forward the original and three copies to the Regional Disbursing Office and the Regional Disbursing Office will forward one copy to the Control Accounts and Reports Section.
 - c. When a copy of the schedule of disbursements is returned from the General Accounting Preaudit Office distribute two copies of Form 1096 as follows:
 - (1) Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
 - (2) Forward one copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C.

d. When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, enter such data on the remaining copies of Form 1096 which were retained in the State office and distribute such copies as follows:

- (1) Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- (2) Forward one copy to the Comptroller, Agricultural Adjustment Administration, Washington, D. C. if the set-off is made to cover an indebtedness under a commodity contract.
- (3) Forward one copy to the State accountant.
- (4) Retain the remaining copy in the Application for Payment Section files.

Q. STANDARD FORM NO. 1097, REQUEST FOR CORRECTIONS IN APPROPRIATION, FUND, LIMITATION, AND OFFICIAL PROJECT ACCOUNTS.

1. Purpose of Form. Form 1097 is used to make an adjustment in an appropriation which has been credited by use of Form 1096 with the amount of an erroneous set-off. This form is also used to make adjustments in appropriations which have been erroneously charged or credited.

2. Preparation of Form.

- a. Prepare Form 1097 in septuple (original and six copies), unless prepared in connection with an erroneous set-off which was made because of an indebtedness to the Agricultural Adjustment Administration under a commodity contract, in which case prepare Form 1097 in octuple (original and seven copies).
- b. Make no entry in the upper right-hand corner in the space provided for the reference number.
- c. Enter in the space above the words "Department or Establishment" the word "Agriculture."
- d. Enter in the space above the words "Bureau or Office" the letters "AAA" followed by the name of the State office.
- e. Enter in the space above the word "Date" the date the form is prepared.
- f. Enter in the space above the words "Disbursing Officer" the name "G. F. Allen" and enter in the spaces provided therefor in the next line the location of the Regional Disbursing Office and the Disbursing Office symbol number.

- g. Enter in the column headed "Reference (Vou., Schedule, or C/D number)" the schedule number, and the D. O. voucher number of the payment against which the erroneous set-off was made. If the adjustment involves collections, enter also the certificate of deposit number shown on Form 1044, Schedule of Collections, or Form 1096, Schedule of Voucher Deductions. Enter also the D. O. voucher number under which the indebtedness arose.
- h. Enter in the column headed "Period of Account" the month and year of the account during which the erroneous set-off or collection was scheduled.
- i. In the case of an erroneous set-off, enter in the column headed "Appropriation, Limitation, and Project Symbol," under the subheadings "To be charged" and "To be credited," the symbol number of the appropriation which was erroneously credited with the amount of the set-off, and the symbol number of the appropriation charged with the amount of the set-off, respectively. In the case of an erroneous charge against an appropriation, enter under the subheadings "To be Charged" and "To Be Credited" the symbol number of the correct appropriation and the symbol number of the appropriation which was erroneously charged, respectively.
- j. Enter in the column headed "Amount" the amount of the adjustment to be made between the appropriations.
- k. Enter in the body of the form under the heading "Full Explanation of Error and Reason for Adjustment" a complete explanation of the error which was made in charging or crediting an appropriation. The explanation must be to the effect that the charge or credit was made through error. If an adjustment payment will be authorized, this fact should be stated. Such explanation should include the names of all parties involved, and any other pertinent information that may facilitate the handling of the adjustment.
- l. The certifying officer shall sign Form 1097 in the space provided for the signature of the approving officer and shall enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1097.
- m. Do not make any entries in the space provided for the use of the General Accounting Office.
- n. Stamp or type on one copy the words "Forward to Control Accounts and Reports Section, AAA, Washington, D. C." and stamp or type on one copy "Return to North Central Division, Room No. 5718, South Building." If the Form 1097 was prepared in connection with an erroneous set-off which was made for an indebtedness under a commodity contract, stamp or write on one copy the words "Forward to Comptroller, AAA."

3. Distribution of Form.

- a. If the Form 1097 was not prepared in connection with an erroneous set-off which was made because of an indebtedness under a commodity contract, forward the original and 4 copies (including the copies marked "Forward to Control Accounts and Reports Section, AAA, Washington, D. C." and "Return to North Central Division, Room No. 5718, South Building") to the North Central Division. Retain one copy in the Application for Payment Section file and forward the other copy of Form 1097 together with the adjustment application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.
- (1) The North Central Division will retain one copy and forward the original and three copies to the Office of Budget and Finance.
 - (2) The Office of Budget and Finance will retain two copies and forward the original and one copy to the General Accounting Office.
 - (3) When action has been taken, the General Accounting Office will retain the original and return the executed copy to the Office of Budget and Finance.
 - (4) The Office of Budget and Finance will retain one executed copy, forward one executed copy to the Control Accounts and Reports Section, and return the other executed copy to the North Central Division for return to the State office.
 - (5) When the executed copy is received in the State office from the North Central Division, enter on the copy in the Application for Payment Section file the action taken thereon by the General Accounting Office.
 - (6) Forward the executed copy received from the North Central Division to the State accountant.
- b. If the Form 1097 was prepared in connection with an erroneous set-off which was made because of an indebtedness under a commodity contract, forward the original and 5 copies (including the copy marked "Forward to Comptroller, AAA,") in addition to the copies mentioned hereinbefore to the North Central Division. Retain one copy in the Application for Payment Section file and forward the other copy of Form 1097, together with the adjustment application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be

necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.

- (1) The disposition of the original and the copies of Form 1097 will be the same as in a, supra, except that the extra copy marked "Forward to Comptroller, AAA," will be forwarded to the Comptroller of the Agricultural Adjustment Administration by the Office of Budget and Finance after action has been taken by the General Accounting Office.

R. FORM 2085 - REPLY TO EXCEPTIONS

1. Purpose of Form. Form 2085 is used to reply to exceptions by the General Accounting Office listed on Form 2084.
2. Preparation of Form
 - a. Upon receipt of Form 2084, prepare Form 2085 in triplicate (original and two copies). If, after Form 2085 has been prepared in reply to the exceptions listed on Form 2084, a refund is received or a set-off is made, an additional set of Form 2085 shall be prepared.
 - b. Enter in the spaces provided therefor in the upper right-hand corner, the Disbursing Office voucher number, the month and year in which said voucher was paid, and the appropriation symbol number.
 - c. Enter in the space provided therefor in the upper-central part of the form, above the words "Bureau or Office", the words "AAA _____ State Office" and enter in the blank space the name of the State office.
 - d. There shall be entered in the space provided therefor below, the words "Reply to Exceptions" a statement in reply to the exception noted on Form 2084. If Form 2084 was prepared in connection with a check which was properly drawn but was erroneously delivered to a person not entitled thereto, the reply to the exception noted on Form 2084 should be similar to the following:

"According to the records of the _____
State office the voucher prepared in connection
with check No. _____, payable to
_____ was properly prepared.
The certifying officer was in no way responsible
for the misdelivery of this check".

In the event a refund has been received or a set-off has been made there shall be included on Form 2085 a state-

ment setting forth the amount of the refund or set-off, the schedule number of the Form 1044 or Form 1096 on which such refund or set-off is listed and the certificate of deposit number and date of deposit shown on such forms.

- e. Enter following the words "Administratively verified" the name of the certifying officer, and enter following the word "Title" the title of the certifying officer.
- f. Enter in the lower right-hand corner the name of the accountable officer (G. F. Allen) and the D. O. symbol number.
- g. Form 2085 shall be signed by the certifying officer.

3. Distribution of Form.

- a. Forward the original and first copy to the Director of the North Central Division together with the original of Form 2084 if such form was received in the State office.
- b. File the other copy of Form 2085 together with the copy of Form 2084 with the related voucher form.

PART IV. BRIEF OF STATE LAWS FOR USE IN SETTLEMENT
OF CASES INVOLVING DECEASED AND INCOMPETENT
APPLICANTS.

A. GENERAL

Cases involving children who are adopted, illegitimate or of the half blood shall be submitted to the Director of the North Central Division for appropriate action.

B. BRIEF OF LAWS RELATING TO DESCENT AND DISTRIBUTION.

- 1. Illinois. The decedent's personal property is to be distributed as follows.

- a. If spouse survives:

- (1) If there are no living children of decedent, or descendants of deceased children of decedent, spouse takes entire estate.
- (2) If there are living children of decedent, or living descendants of deceased children of decedent, spouse takes one-third of the estate.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

(1) If there are living children of decedent, or living descendants of deceased children of decedent:

(a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(b) If there are living descendants of deceased children:

(a-1) Divide estate into equal shares for all living children of decedent and all children deceased but with living descendants. (See (a-2) (Do not include children who are deceased without leaving living descendants.) living children take such shares.

(a-2) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.

(b-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

(2) If no children of decedent or descendants of deceased children of decedent survive:

(a) If there are living parents or parent, living brothers or sisters, or living descendants of deceased brothers or sisters of the decedent:

(a-1) If both parents and all brothers and sisters are living, or if some brothers and sisters are living and some are deceased leaving no living descendants, the living parents and/or living brothers and sisters take equal shares.

(b) If only one parent and all the brothers and sisters are living, or there are no living descendants of deceased brothers and sisters

(a-1) Divide estate into equal shares for living parent, deceased parent and all living brothers and sisters.

Living parent takes two shares and living brothers and sisters take one share each.

- (c) If there are living descendants of deceased brothers and sisters,

(a-1) Divide estate into equal shares for both parents, all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. See (b-1) (Do not include brothers and sisters who are deceased without leaving living descendants.) Parents take one share each (if one parent is deceased surviving parent takes two shares), and living brothers and sisters take one share each.

(b-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their parent.

- c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

2. Indiana. The personal property of the decedent's estate is to be distributed as follows:

- a. If spouse survives:

- (1) If there are no living children of decedent, living descendants of deceased children of decedent, or parents or parent, spouse takes the entire estate.
- (2) If there are no living children of decedent, or living descendants of deceased children of decedent, and the real and personal estate does not exceed \$1,000, spouse takes the entire estate.
- (3) If there are no living children of decedent, or living descendants of deceased children of decedent, and the real and personal estate exceeds \$1,000:

- (a) If there are living parents or parent:

(a-1) If both parents are living, spouse takes three-fourths of the estate and one-fourth passes in equal shares to the parents.

- (a-2) If only one parent is living, spouse takes three-fourths of the estate and one-fourth passes to the surviving parent.
 - (4) If there are more than two living children of decedent, or two living children and living descendants of one or more deceased children of decedent, or living descendants of two deceased children and one or more living children, or living descendants of more than two deceased children of decedent, spouse takes one-third of the estate.
 - (5) If there are not more than two living children of decedent, or not more than one living child and living descendants of one deceased child of decedent, or living descendants of not more than two deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants spouse and living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for spouse, all living children, and all children deceased but with living descendants. (See (a-2). Do not include children who are deceased without leaving living descendants.) Spouse and living children take such shares.
 - (a-2) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.
 - (b-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their deceased parent.
- b. The remainder of the estate, or all of the estate if no spouse survives, is to be distributed as follows:

- (1) If there are living children of decedent, or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (a-2). Do not include children who are deceased without leaving living descendants.) Living children take such shares.
 - (a-2) Grandchildren and great-grandchildren take as provided under Section a(5), supra.
- (2) If there are no living children of decedent, or living descendants of deceased children of decedent:
 - (a) If there are living parents or parent, and no living brothers or sisters or living descendants of deceased brothers and sisters:
 - (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes entire estate.
- (3) If no children of decedent, descendants of deceased children of decedent, or parent or parents survive:
 - (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

- (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.
- (4) If there are living brothers or sisters, or living descendants of deceased brothers or sisters and living parents or parent, the estate is divided into two equal portions.
 - (a) One portion is divided equally between the decedent's parents, if both are living, and if one be deceased, such surviving parent takes the entire portion.
 - (b) Living brothers and sisters and living descendants of deceased brothers and sisters share the remaining one-half portion in the same manner as provided under Section b, (3), supra.
- c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for consideration.
- 3. Iowa. The personal estate of the decedent is to be distributed as follows:
 - a. If spouse survives:
 - (1) If there are living children of decedent, or living descendants of deceased children of decedent, spouse takes one-third of the estate.
 - (2) If none of the above descendants survive, spouse takes the entire estate up to \$7,500 and one-half of the excess.
 - b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:
 - (1) If there are living children of decedent or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1) Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.

(c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

(2) If no children or descendants of deceased children survive:

(a) If there are living parents or parent of the decedent:

(a-1) If both parents are living, the estate is divided equally between them.

(a-2) If only one parent is living, such parent takes the entire estate.

(3) If no children, descendants of deceased children, or parent or parents survive:

(a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(a-2) If there are living descendants of deceased brothers and sisters:

(b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

4. Michigan. The decedent's personal estate is to be distributed as follows:

a. If spouse survives:

- (1) If there is only one living child of decedent, or descendants of only one deceased child of decedent, spouse takes one-half of the estate.
- (2) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, spouse takes one-third of the estate.
- (3) If there are no living children, or living descendants of deceased children, but parent or parents, brothers or sisters, or descendants of deceased brothers or sisters survive, a surviving husband takes one-half of the estate and a surviving widow takes all of the estate up to \$3,000 plus one-half of the excess.
- (4) If none of the foregoing relatives survive, spouse takes the entire estate.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

- (1) If there are living children of decedent or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.
 - (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

- (c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

(2) If no children or descendants of deceased children survive:

- (a) If there are living parents or parent of the decedent:

- (a-1) If both parents are living, the estate is divided equally between them.

- (a-2) If only one parent is living, such parent takes the entire estate.

(3) If no children, descendants of deceased children, or parents or parent survive:

- (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

- (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

- (a-2) If there are living descendants of deceased brothers and sisters:

- (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

- (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent, except that

if there are no brothers or sisters of the decedent and nephews and nieces take the estate, such nephews and nieces take equal shares without regard to the shares of their parents.

- c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

5. Minnesota. The decedent's personal property is to be distributed as follows:

a. If spouse survives:

- (1) If there are no living children of decedent, or living descendants of deceased children of decedent, spouse takes entire estate.
- (2) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, spouse takes one-half of the estate.
- (3) If more than one child of decedent, or one child and living descendants of one or more deceased children of decedent, or living descendants of more than one deceased child of decedent, survive, spouse takes one-third of the estate.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

- (1) If there are living children of decedent or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

- (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.
 - (b-2) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.
- (2) If no children of decedent or descendants of deceased children of decedent survive;
- (a) If there are living parents or parent of the decedent:
 - (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes the entire estate.
- (3) If no children of decedent, descendants of deceased children of decedent, or parent or parents survive:
- (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
 - (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

- c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.
6. Missouri. The decedent's personal estate is to be distributed as follows:
- a. If spouse survives:
 - (1) If there are no living children of decedent, or living descendants of deceased children of decedent, spouse takes one-half of the estate.
 - (2) If no children of decedent, descendants of deceased children of decedent, parent or parents, brothers or sisters, or descendants of deceased brothers or sisters survive, spouse takes the entire estate.
 - (3) If there are living children of decedent, or living descendants of deceased children of decedent:
 - (a) If all children of decedent are living, or if some are living and some are deceased but leaving no living descendants, spouse and living children take equal shares.
 - (b) If there are living descendants of deceased children of decedent:
 - (a-1) Divide estate into equal shares for spouse, all living children, and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Spouse and living children take such shares.
 - (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent, and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.
 - (c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the

estate, such great-grandchildren take equal shares without regard to the shares of their parents.

- b. The remainder of the estate, or all of the estate if no spouse survives, is to be distributed as follows:

- (1) If there are living children of decedent, or living descendants of deceased children of decedent:

(a) If all children of decedent are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(b) If there are living descendants of deceased children of decedent:

(a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1) Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(b-1) Grandchildren and great-grandchildren take as provided under Section a, supra.

- (2) If there are no living children of decedent, or living descendants of deceased children of decedent:

(a) If there are living parents or parent, brothers or sisters, or living descendants of deceased brothers or sisters:

(a-1) If all the brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, the living parent or parents and/or living brothers and sisters take equal shares.

(a-2) If there are living descendants of deceased brothers and sisters:

(b-1) Divide estate into equal shares for living parent or parents, all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living

descendants.) Living parent or parents and living brothers and sisters take such shares.

(c-1) Nephews and nieces (children of deceased brothers or sisters) divide equally among them the share of their deceased parent, except that if there are no living brothers or sisters of the decedent and nephews and nieces take the estate, such nephews and nieces take equal shares without regard to the shares of their parents.

- c. If an order refusing letters of administration because of insufficiency of property is issued to a person, such person takes the entire estate.
- d. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

7. Nebraska. The decedent's personal property is to be distributed as follows:

a. If spouse survives:

- (1) If the surviving spouse is the parent of all of the decedent's children:
 - (a) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, spouse takes one-half of the estate.
 - (b) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent survive, spouse takes one-third of the estate.
- (2) If the surviving spouse is not the parent of all the decedent's children:
 - (a) If there are living children of decedent, or living descendants of deceased children of decedent, spouse takes one-fourth of the estate.
- (3) If there are no living children of decedent, or living descendants of deceased children of decedent, but other kindred survive, spouse takes one-half of the estate whether or not such spouse is parent to all the decedent's children.

- (4) If there are no living children of decedent, living descendants of deceased children of decedent, or other kindred, spouse takes the entire estate whether or not such spouse is parent of all the decedent's children.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows;

- (1) If there are living children of decedent or living descendants of deceased children of decedent:

- (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

- (b) If there are living descendants of deceased children:

- (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

- (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

- (c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

- (2) If no children of decedent or descendants of deceased children of decedent survive:

- (a) If there are living parents or parent of the decedent:

- (a-1) If both parents are living, the estate is divided equally between them.
- (a-2) If only one parent is living, such parent takes the entire estate.
- (3) If no children of decedent, descendants of deceased children of decedent, or parents or parent survive:
 - (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
 - (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.
 - c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.
- 8. Ohio. The decedent's personal property is to be distributed as follows:
 - a. If spouse survives:
 - (1) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, spouse takes one-half of the estate.
 - (2) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, spouse takes one-third of the estate.
 - (3) If there are no living children of decedent, or living descendants of deceased children of decedent, but a

parent or parents survive, spouse takes three-fourths of the estate.

- (4) If there are no living children of decedent, living descendants of deceased children of decedent, or parent or parents, spouse takes the entire estate.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

- (1) If there are living children of decedent or living descendants of deceased children of decedent:

- (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

- (b) If there are living descendants of deceased children:

- (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

- (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

- (c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

- (2) If no children of decedent or descendants of deceased children of decedent survive:

- (a) If there are living parents or parent of the decedent:
 - (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes the entire estate.
 - (3) If no children of decedent, descendants of deceased children of decedent, or parent or parents survive:
 - (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
 - (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.
 - c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.
9. South Dakota. The decedent's personal property is to be distributed as follows:
- a. If spouse survives:
 - (1) If there are no living children of decedent, descendants of deceased children of decedent, parents or parent, brothers or sisters or descendants of deceased brothers or sisters of decedent, spouse takes the entire estate.
 - (2) If there is only one living child of decedent or living descendants of only one child of decedent, spouse takes one-half of the estate.

- (3) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, spouse takes one-third of the estate.
 - (4) If there are no living children of decedent, or living descendants of deceased children of decedent, but a parent or parents, brother or sister, or descendants of deceased brothers or sisters of decedent survive, spouse takes all of the estate up to \$20,000 and one-half of the excess.
- b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:
- (1) If there are living children of decedent or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.
 - (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.
 - (c-1) If any such grandchildren are ceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

- (2) If no children of decedent or descendants of deceased children of decedent survive:
 - (a) If there are living parents or parent of the decedent:
 - (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes the entire estate.
- (3) If no children of decedent, descendants of deceased children of decedent, or parents or parent survive:
 - (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
 - (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent, except that if there are no living brothers and sisters of the decedent and nephews and nieces take the estate, such nephews and nieces take equal shares without regard to the shares of their parents.

c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

10. Wisconsin. The personal estate of the decedent is to be distributed as follows:

a. If widow survives:

- (1) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, widow takes one-half of the estate.
- (2) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, widow takes one-third of the estate.

b. The remainder of the estate, or all the estate if no widow survives, is to be distributed as follows:

- (1) If there are living children of decedent or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.
 - (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.
 - (c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

- (2) If no children of decedent or descendants of deceased children of decedent survive:
 - (a) If spouse survives, such survivor takes entire estate.
- (3) If no children of decedent, descendants of deceased children of decedent or spouse survive:
 - (a) If there are living parents or parent of the decedent.
 - (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes the entire estate.
- (4) If no children of decedent, descendants of deceased children of decedent, parents or parent, or spouse survive:
 - (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
 - (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.
- c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

C. STATE LAWS WITH RESPECT TO THE AGE OF MAJORITY.

	Male	Female
1. Illinois	21	18
2. Indiana	21	21
3. Iowa	21 or before if he marries	21 or before if she marries.
4. Michigan	21	21
5. Minnesota	21	18
6. Missouri	21	21
7. Nebraska	21	21 or before if she marries
8. Ohio	21	21
9. South Dakota	21	18
10. Wisconsin	21	21

D. BRIEF OF STATE LAWS RELATING TO THE PRIORITY OF THE CLAIMS OF CREDITORS.

1. Illinois. Payment of Debts - Order of Preference.--All demands against the estate of any testator or intestate shall be divided into classes in manner following, to-wit:

- a. Funeral expenses and necessary cost of administration.
- b. The widow's award, if there be a widow; or children if there are children and no widow.
- c. Expenses attending last illness, including physician's bill, and demands due common laborers or household servants of deceased for labor.
- d. Debts due the common school fund or township.
- e. Where the deceased has received money in trust for any purpose, his executor or administrator shall pay out of his estate the amount thus received and not accounted for.
- f. All other debts and demands of whatever kind without regard to quality or dignity, which shall be exhibited to the court within one year from granting of letters as aforesaid.

All claims and demands of whatever class not exhibited to the court within one year from the granting of letters as aforesaid shall be forever barred as to property and estate of the deceased which has been inventoried or accounted for by the executor or administrator * * *.

2. Indiana. Payment of Debts--Order of Preference.--Unless otherwise provided in this act, the debts and liabilities of a decedent, shall, if his estate be solvent, be paid in the following order of classes:

- a. The expenses of administration.
- b. The expenses of the funeral of the deceased.
- c. The expenses of his last sickness.
- d. Taxes accrued upon the real and personal estate of the deceased at his death, and taxes assessed upon the personal estate during the course of the administration.
- e. Debts secured by liens upon the personal and real estate of the decedent, created or suffered by him in his lifetime, and continuing in force: Provided, That if the real estate of the decedent shall have been sold subject to any lien, and the holder thereof shall have accepted the bond of the purchaser as provided in this act, the debt secured by such lien shall be omitted in the distribution.
- f. A sum not exceeding \$50 for wages due any employee for work and labor performed for the decedent within two months prior to his death.
- g. General debts.
- h. Legacies.

Annotation: Claims not presented.--It is the duty of an executor to pay decedent's debts that constitute a lien on decedent's realty, although such debts are not presented as claims against the estate.

3. Iowa. Payment of Debts--Order of Preference.--As soon as the executor or administrator is possessed of sufficient means over and above the expenses of administration, he shall pay off the charges of the last sickness and funeral of deceased, and next, any allowance made by the court for the maintenance of the widow and minor children.

Other demands against the estate shall be payable in the following order:

- a. Debts entitled to preference under the laws of the United States.
- b. Public rates and taxes.
- c. Claims filed within six months after the first publication or posting of the notice given by the executors or administrators of their appointment.

d. All other debts.

e. Legacies and the distributive shares, if any.

4. Michigan. Payment of Debts--Order of Preference.--If the assets which the executor or administrator may have received, and which can be appropriated to the payment of debts, shall not be sufficient he shall, after paying the necessary expenses of administration, pay the debts against the estate in the following order: 1. The necessary funeral expenses as determined by the judge of probate; 2. The expenses of the last sickness; 3. Debts having a preference by the laws of the United States; 4. Debts due to other creditors, including any remainder of the funeral expenses over and above that determined as necessary by the judge of probate.

If there shall not be assets enough to pay all the debts of any one class, each creditor shall be paid a dividend in proportion to his claim; and no creditor of any one class shall receive any payment until all those of the preceding class shall be fully paid.

5. Minnesota. Payment of Debts--Order of Preference.--If the applicable assets of the estate be insufficient to pay the following in full, the representative shall make payment in this order:

- a. Expenses of administration.
- b. Funeral expenses.
- c. Expenses of last illness.
- d. Debts having preference by laws of the United States.
- e. Taxes.
- f. Other debts duly proved.

When any assets of the estate are encumbered by mortgage, pledge, or otherwise, the representative may pay such encumbrance or any part thereof, whether or not the holder of the encumbrance has filed a claim, if it appears to be for the best interest of the estate and if the court, with or without notice, shall have so ordered. No such payment shall increase the share of the devisee, legatee, or heir entitled to receive such encumbered assets, unless otherwise provided in the will.

No preference shall be given in the payment of any debt over any other debt of the same class, nor shall a debt due and payable be entitled to preference over debts not due.

When a will designates the property to be appropriated for the payment of debts or other items, it shall be applied to such purpose.

6. Missouri. Payment of Debts--Order of Preference.--All demands against the estate of any deceased person shall be divided into the following classes: a. Funeral expenses. b. Expenses of the last sickness, wages of servants and demands for medicine and medical attendance during the last sickness of deceased; also reasonable cost of tombstone if allowed by court. c. All debts, including taxes due the State or any county or incorporated city or town; and it shall be the duty of the executor or administrator to pay all such taxes without any demand therefor being presented to the court for allowance: Provided, that no executor or administrator shall pay any taxes on the real estate of the deceased that are not a charge against the same at the death of the deceased, except where he is in possession of the realty under an order of the court. d. Judgment rendered against the deceased in his lifetime, and judgments rendered upon attachments levied upon property of the deceased during his lifetime; but if such judgment shall be liens upon the real estate of the deceased, and the estate shall be insolvent, such judgments as are liens upon the real estate shall be paid as provided in sections 148 to 156, without reference to classification, except the classes of demands mentioned in the first and second subdivisions of this section shall have precedence of such judgments. e. All demands, without regard to quality, which shall be legally exhibited against the estate within six months after the date of the granting of the first letters on the estate. f. All demands thus exhibited after the end of six months and within one year after the date of the granting of the first letters on the estate.

All demands against any estate shall be paid by the executor or administrator, as far as he has assets, in the order in which they are classed; and no demand of one class shall be paid until all previous classes be satisfied; and if there be not sufficient to pay the whole of any one class, such demands shall be paid in proportion to their amounts. Executors and administrators may assign the notes and bonds, stocks, accounts and all other evidences of debt of the estate to creditors, legatees and distributees in discharge of an amount of their claims equal to the amount of such bond or note.

7. Nebraska. Payment of Debts--Order of Preference.--If the assets which the executor or administrator may have received and which can be appropriated to the payment of debts shall not be sufficient, he shall, after paying the necessary expenses of administration, pay the debts against the estate in the following order: a. The necessary funeral expenses, which shall be a preferred claim only to an amount not exceeding \$250 for casket and services of undertaker. b. The expenses of the last sickness. c. Debts having a preference by the laws of the United States. d. Debts due to other creditors.

If there shall not be assets enough to pay all the debts of any one class, each creditor shall be paid a dividend in proportion to his claim, and no creditor of any one class shall receive any payment until all those of the preceding class shall be fully paid.

8. Ohio. Payment of Debts--Order of Preference.--Every executor or administrator shall proceed with diligence to pay the debts of the deceased, applying the assets in the following order;
- a. Bill of funeral director not exceeding three hundred fifty dollars, such other funeral expenses as are approved by the court, the expenses of the last sickness and those of administration.
 - b. The allowance made to the widow and children for their support for twelve months.
 - c. Debts entitled to a preference under the laws of the United States.
 - d. Public rates and personal property taxes. Any devisee taking any real estate under a devise in any will or an heir taking under the statutes of descent, shall take the same subject to all taxes, penalties, and assessments, which are a lien against such real estate.
 - e. To every person who performed manual labor in the service of the deceased, before payment of the general creditors, the full amount of wages due to such person for such labor performed within twelve months preceding the decedent's death, not exceeding one hundred and fifty dollars.
 - f. Other debts as to which claims have been presented within four months after the appointment of the executor or administrator.
 - g. Debts due to all other persons. Such part of the bill of the funeral director as exceeds three hundred fifty dollars shall be included as a debt under item f or g depending upon the time when the claim for such additional amount is presented.

If there be not enough, after paying any one of such classes, to pay all the debts of the next class, the creditors of the latter class shall be paid ratably in proportion to their respective debts. No payment shall be made to creditors of one class, until all those of a preceding class or classes, of whose claims the executor or administrator has notice, are fully paid.

9. South Dakota. Payment of debts--Order of Preference.--All demands against the estate of any deceased person must be paid in the following order:
- a. Funeral expenses.
 - b. The expenses of last sickness.

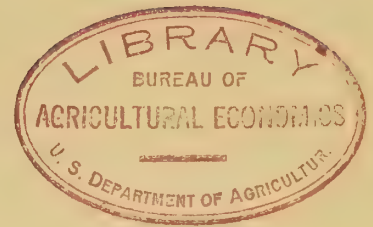
- c. The expenses of administration.
- d. Any debt that may be due by decedent personally to servants and employees for services rendered within the sixty days next preceding his death.
- e. Debts having preference by the laws of the United States.
- f. All other demands against the estate, except that where a lien for any demand exists by mortgage, pledge, attachment, judgment or execution levy, such lien shall have preference according to its priority to the extent of such demand, on any specific property on which such lien shall have attached.

10. Wisconsin. Payments of Debts--Order of Preference--If, after the allowance provided for by section 313.15 (see #2702. Ed.) has been made and after the amount of the claims against any estate shall have been ascertained by the court, it shall appear that the executor or administrator has in his possession sufficient to pay all the debts, he shall pay the same in full within the time limited for that purpose. If the assets received by the executor or administrator, and which can be appropriated to the payment of debts, shall not be sufficient he shall, after paying necessary expenses of administration, pay the debts against the estate in the following order:

- a. The necessary funeral expenses;
- b. The expenses of the last sickness.
- c. Debts having a preference under the laws of the United States.
- d. Wages due to workmen, clerks or servants which have been earned within three months before the date of the death to the testator, or intestate, not to exceed three hundred dollars to each claimant;
- e. Debts due to other creditors;

If there shall not be assets enough to pay all the debts of any one class each creditor shall be paid a dividend in proportion to his claim; and no creditor of any one class shall receive any payment until all of those of the preceding class shall be fully paid.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL REGION



INSTRUCTIONS RELATIVE TO HANDLING SET-OFFS,
CLAIMS AND ADJUSTMENTS, AND MISCELLANEOUS
FORMS UNDER THE AGRICULTURAL CONSERVATION
PROGRAMS AND RELATED FORMS IN THE NORTH
CENTRAL REGION.

APS-1, REVISED

ISSUED NOVEMBER 27, 1940.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING SET-OFFS, CLAIMS AND ADJUSTMENTS,
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PROGRAMS AND RELATED PROGRAMS IN THE NORTH CENTRAL REGION

C O N T E N T S

	Page
PART I. SET-OFFS	5
A. General.....	3
B. Applicant Indebted to Agencies of the Department of Agriculture.....	6
C. Applicant Indebted to Governmental Agencies Other Than Agencies of the Department of Agriculture.....	8
D. Erroneous Set-Offs.....	8
PART II. CLAIMS AND ADJUSTMENTS.....	11
A. General.....	11
B. Cases Involving Underpayments.....	15
C. Cases Involving Overpayments.....	16
D. Cases Involving Death, Incompetency, or Disappearance.....	17
E. Misdelsivered Checks.....	26
F. Returned Checks.....	26
G. Lost Checks.....	28
H. Forged Endorsements.....	28
I. Refunds.....	29
PART III. MISCELLANEOUS FORMS USED IN CONNECTION WITH CASES INVOLVING SET-OFFS, CLAIMS, AND ADJUSTMENTS.....	30
A. RF-11 - Notice of Adjustment Payment.....	30
B. Form ACP-22 - Schedule of Disbursements.....	32
C. ACP-24 - Debit Voucher for Uncollectible Check Returned.....	35
D. Form ACP-25 - Voucher for Agricultural Conser- vation Payments Subject to Deductions for Claimants' Indebtedness.....	37
E. Form ACP-26 - Receipt in Lieu of Form _____, "Application for Payment" and Related Documents, Agricultural Conservation Program.....	38
F. Form ACP-27 - Facing Sheet for Form _____, "Application for Payment" and Related Documents.....	39
G. Form ACP-28 - Official Receipt	41
H. AD-42 - Administrative Report	46

	Page
I. Form AAA-375, Request for Cancellation of Check...	49
J. Standard Form No. 1044, Schedule of Collections..	50
K. Standard Form No. 1044, Schedule of Collections Prepared by Disbursing Office	53
L. Standard Form No. 1046, Schedule of Transfers - Special Deposits.....	53
M. Standard Forms No. 1047 and No. 1048, Public Voucher for Refunds.....	56
N. Standard Form No. 1064, Revised - Schedule of Disbursements.....	60
O. Standard Form No. 1096, Schedule of Voucher Deductions.....	63
P. Standard Form No. 1097, Request for Corrections in Appropriation, Fund, Limitation, and Official Project Accounts.....	67
Q. Standard Form No. 1098, Schedule of Canceled Checks.....	70
R. Form 1100 - Notice of Exceptions and Reply to Exceptions.....	72
S. Form 2085 - Reply to Exceptions.....	73
T. Administrative Report to Treasury Department in Cases Involving Forged Endorsements.....	74
 PART IV. BRIEF OF STATE LAWS FOR USE IN SETTLEMENT OF CASES INVOLVING DECEASED AND INCOMPETENT APPLICANTS	 76
A. General.....	76
B. Brief of Laws Relating to Descent and Distribution.....	76
C. State Laws with Respect to the Age of Majority...	92
D. Brief of State Laws Relating to the priority of the Claims of Creditors.....	98

PART I - SET-OFFS

A. GENERAL.

1. Applicability of Procedure - The procedure contained herein shall be followed in handling cases involving set-offs, under programs administered by the Agricultural Adjustment Administration.
2. Basis for Making Set-offs - The basis for making set-offs shall be the Register of Indebtedness, Forms RE-12. The Register shall be kept current at all times so as to reflect accurately the status of all cases involving indebtedness to the United States Government.
3. Minimum Amount of Set-off - No set-off shall be made against a payment due an applicant if the amount of such applicant's indebtedness is less than three dollars (\$3.00); EXCEPT where
 - a. the indebtedness arose out of a General Accounting Office disallowance,
 - b. a payment due another person cannot be made until a recovery is made of the indebtedness, or
 - c. the indebtedness arose out of a crop insurance premium advance or a grant of aid.

If there are two or more Forms RE-12 for a person, a set-off shall be made if the total indebtedness equals or exceeds \$3.00.

4. Order of Priority of Set-offs and Assignments, For cases involving more than one indebtedness entries for set-offs shall be made on the application in accordance with the following order of priority:
 - a. Indebtedness to Agricultural Adjustment Administration.
 - (1) Conservation materials.
 - (2) Crop insurance premium advances.
 - (3) Overpayments under agricultural conservation programs.
 - (4) Overpayments under price adjustment programs, including failure to distribute 1935 Cotton Price Adjustment Payments.
 - (5) Overpayments under sugar beet programs.
 - (6) Overpayments under commodity contracts.

- (7) Failure to pay marketing quota penalties.
- b. Indebtedness to Commodity Credit Corporation.
- c. Indebtedness to Farm Security Administration.
- d. Indebtedness to Farm Credit Administration.
- e. Indebtedness to governmental agencies other than agencies of the Department of Agriculture.
- f. Indebtedness to the Federal Crop Insurance Corporation due to excess indemnity payment.

A request for set-off on Form AAA-372 shall be recognized only if such form was filed in the county office prior to February 10, 1940.

For cases involving a request for set-off on Form AAA-372 and an assignment on Form ACP-69 relating to the same payment only the form filed first in the county office will be recognized. The other form shall be voided and shall not be considered in determining the order of priority for making entries for set-offs and assignments on the application.

For cases involving both an assignment and indebtedness, entries for set-offs and/or assignments shall be made on the application in accordance with the following rules:

- a. Cases involving an assignment and indebtedness to the Agricultural Adjustment Administration or Commodity Credit Corporation - Entries shall be made for both the set-off and the assignment, priority being given to the set-off.
- b. Cases involving an assignment and indebtedness to Farm Security Administration, Farm Credit Administration, or governmental agencies other than agencies of the Department of Agriculture - Entries shall be made only for the set-off or the assignment, priority being given to the one for which notice was filed first in the county office.
- c. Cases involving an assignment and indebtedness to Federal Crop Insurance Corporation due to excess indemnity payment - Entries shall be made only for the assignment.

5. Cases where Applicant and Debtor are not the Same.

a. Debtor Deceased -

(1) Administration of debtor's estate -- Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may be set off against the payment due the administrator or executor of the estate of the deceased for performance rendered by either the deceased or by the administrator or executor of the decedent's estate. If the administrator or executor closes the estate without paying the indebtedness, a set-off may be made against any payments due the administrator or executor in his individual capacity.

(2) No administration upon debtor's estate -

(a) Performance rendered by deceased -- Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may be set off against the payment due the heirs of the decedent for performance rendered by the deceased.

(b) Performance rendered by the heirs - Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may not be set off against the payments due the heirs of the decedent for performance rendered by the heirs.

b. Debtor declared incompetent -- Where the payment out of which the indebtedness arose was made to a party who has since been declared incompetent by a court of competent jurisdiction, the amount due may be set off against the payments due the guardian or committee of the incompetent's estate for performance rendered by either the incompetent or the guardian or committee of the incompetent's estate.

c. Debtor a partnership -- Where the payment out of which the indebtedness arose was made to a partnership, the amount due may be set off against the payment due one of the partners for performance rendered by such partner.

d. Debtor a partner -- Where the payment out of which the indebtedness arose was made to an individual who is a member of a partnership, the amount due may be set off against the payment due the partnership only to the extent of such partner's interest therein.

e. Debtor coproducers, or coowners - Where the payment out of which the indebtedness arose was made to coproducers or coowners, the amount due may be set off against the payments due one of such coproducers or coowners for performance rendered by one of such coproducers or coowners.

- f. Debtor a coproducer or coowner - Where the payment out of which the indebtedness arose was made to an individual who is now a coproducer or coowner, the amount due may be set off against the payments due coproducers or coowners only to the extent of the debtor's interest in the payment.

6. Applicant Indebted - No set-off made.

- a. In cases where notice of the indebtedness of an applicant was received in the State office prior to the certification of the payment to the applicant and through error payment was certified without regard to the indebtedness, an effort should be made to intercept the check. If the check is intercepted, such check shall be canceled, a dummy application shall be prepared and the set-off shall be made in accordance with this procedure.
- b. In cases where notice of the indebtedness of an applicant is received in the State office after the certification of the payment to the applicant, an effort should be made to intercept the check only if the applicant is indebted to the AAA.

7. Adjustment of Register of Indebtedness - All changes in a person's indebtedness should be properly posted to RF-12. The entries on RF-12 should identify the source of the posting and should be initialed by the person making the entries.

8. Preparation of Lot Record - Applications involving set-offs which are suspended from the regular flow of work and which are ready to be scheduled for set-off shall be referred to the Records Unit for the preparation of a lot record. Thereafter, such cases will be returned to the Clearance Unit for further handling. Set-off cases shall be listed on a separate lot record from other suspended cases which are released for payment.

B. APPLICANT INDEBTED TO AGENCIES OF THE DEPARTMENT OF AGRICULTURE.

Cases involving indebtedness to the Commodity Credit Corporation, Farm Security Administration, Farm Credit Administration, or the Federal Crop Insurance Corporation, and to the Agricultural Adjustment Administration because of crop insurance premium advances and advances of conservation materials will be handled in the regular flow of work in accordance with the instructions for the applicable program.

Cases involving indebtedness which arose out of an overpayment under an agricultural conservation program, an overpayment under a price adjustment or parity payment program (including failure to distribute 1935 cotton price adjustment payments), an overpayment under a commodity contract, or because of failure to pay a marketing quota penalty will be handled in the Clearance Unit.

In such cases, proceed as follows:

1. Prepare the continuation sheets for the applicable program as set forth in the procedure for such program except for the following changes and additions:

- a. Enter the words "Form 1096" in the heading of the column to the left of the payment column.
- b. After the entries have been made for the debtor enter on the next line in the column provided for the serial number the serial number of the debtor's application; enter in the column provided for the name of the payee the words "Treasurer of U. S.," the symbol and title (abbreviated) of the appropriation to be credited, the name of the debtor, an identification of the program under which the indebtedness arose, the State and county code and serial number of the application, the D. O. Voucher Number under which the overpayment arose, and the name of the disbursing officer, e.g.,

"Treasurer of U. S. - 126/72215(21)2
C&UALRDA John Green 1936 ACP
44-019-212 D. O. Vou. No. 8-126471,
G. F. Allen, Disbursing Officer."

- c. Enter in the "Form 1096" column opposite the words "Treasurer of U. S." the amount being deducted from the debtor's payment and applied in liquidation of his indebtedness.
 - d. Enter beneath the name of the last payee in the lot the words "Treasurer of U. S." Enter in the "Form 1096" column opposite such words the schedule number of the Form 1096 on which the set-offs will be scheduled and enter in the payment column on the same line the total of the amounts listed in the "Form 1096" column.
 - e. If an applicant who is not indebted signed the same application as the debtor, schedule the payment to such applicant in accordance with regular procedure.
2. Prepare the Public Voucher for the applicable program as set forth in the schedule procedure for such program except for the following changes and additions:
 - a. If only one applicant is listed on the continuation sheet and the applicant's indebtedness equals or exceeds the net payment due under the application executed by him, enter the name of the debtor immediately below the words "THE UNITED STATES, Dr. To: Persons named on attached continuation sheet (Payees).," and following the debtor's name enter "Check to be drawn to the Treasurer of the United States, account of indebtedness to United States."

- b. Enter in the space above the date, the words "Payees \$ _____," and insert in the blank space the amount of the checks drawn to applicants, private assignees, and the Treasurer of the United States on account of governmental assignments and on account of set-offs in favor of governmental agencies other than the A.A.A. Immediately beneath such entry, enter the words "Form 1096 \$ _____" and insert in the blank space the total of the set-offs being made. This amount will be the amount shown on Form 1096. Enter beneath such entry the words "Total \$ _____", and enter the sum of the entries for "Payees" and for "Form 1096." Determine that such sum is equal to the total of the amounts listed on the continuation sheet.
 3. Prepare the Schedule of Disbursements for the applicable program as set forth in Part III of this procedure.
 - a. In determining the number of payees to be entered on the Schedule of Disbursements, all set-offs scheduled on Form 1096 shall be considered as one payment since one check will be drawn to the Treasurer of the United States for the total of the set-offs listed on Form 1096.
 4. Prepare Form 1096 as set forth in Part III of this procedure.
 5. Upon receipt of a copy of Form 1096 from the Regional Disbursing Office, prepare Form ACP-28 as set forth in Part III of this procedure.
- C. APPLICANT INDEBTED TO GOVERNMENTAL AGENCIES OTHER THAN AGENCIES OF THE DEPARTMENT OF AGRICULTURE.
1. If the debtor is the only person who signed the application for payment, prepare ACP-25 as set forth in Part III of this procedure. If the debtor is also indebted to the A.A.A., prepare ACP-25 and AD-42 as set forth in Part III of this procedure.
 2. If a person who is not indebted to a governmental agency other than an agency of the Department of Agriculture signed the same application for payment as the debtor, prepare a continuation sheet, public voucher, and schedule of disbursements for the applicable program for such person as provided in Section B of this Part I. Also, prepare ACP-25, ACP-26, and ACP-27 as set forth in Part III of this procedure.
- D. ERRONEOUS SET-OFFS.

If a set-off is made against the payment due an applicant in an amount greater than such applicant's indebtedness; against the payment due a person who is not the debtor; in an amount greater than that due the debtor under his application for payment; or if the set-off is credited to the wrong appropriation, adjustments shall be made in the following manner.

1. Set-off by Means of Form 1096.

- a. If the funds of the appropriation credited with the amount of the erroneous set-off are available for expenditure by the Regional Disbursing Office, any adjustment payment due the applicant shall be made by means of Forms 1047, 1048, and the schedule of disbursements for the program involved as set forth in Part III of this procedure. Any necessary adjustments between appropriations shall be made by means of Form 1097 as set forth in Part III of this procedure.
- b. If the funds of the appropriation credited with the amount of the erroneous set-off are not available for expenditure by the Regional Disbursing Office, proper adjustments shall be made between the appropriations involved by means of Form 1097 as set forth in Part III of this procedure. Any adjustment payment due the applicant shall be made by means of a corrected application and regular voucher forms as set forth in Part II of this procedure.

2. Set-off by Means of Check to Creditor.

- a. If the set-off was made against the proper person but in an amount in excess of that which should have been made
 - (1) The State office shall, upon receipt from the applicant of notice of such erroneous set-off, advise the agency in whose favor the set-off was made of the erroneous set-off and request that such agency issue a check to the applicant in the amount erroneously set off from his payment. A copy of the letter from the applicant shall be forwarded to the creditor agency.
- b. If the set-off was made against the wrong person or against the proper person in an amount greater than that due under the application for payment, the case will be handled as follows:
 - (1) Upon receipt of a notice of such erroneous set-off the State office shall immediately advise the agency in whose favor the set-off was made of the erroneous set-off. This notice must contain the full symbol and title of the appropriation charged, the check number, the date of the check, the amount of the check, the D. O. symbol number, the D. O. voucher number of the voucher on which the set-off was listed, and the name and address of the applicant against whom the set-off was made. If the FSA was the agency in whose favor the erroneous set-off was

made it shall be requested to return the proper amount to the credit of the proper appropriation by means of Standard Form No. 1046. If the FCA or the CCC was the agency in whose favor the erroneous set-off was made these agencies shall be requested to draw a check in favor of the Treasurer of the United States and forward it to the State office. The original and one copy of this notice shall be sent to the appropriate office of the FSA, FCA, or CCC.

- (a) Upon receipt of the notice in duplicate from the State office the regional office of the FSA will prepare Standard Form No. 1046, Schedule of Transfers, Special Deposits, if the funds are still in the FSA special deposit account, and upon receipt of an accomplished copy of Form 1046 from the Disbursing Office will forward two accomplished copies of such form to the State office. One copy of Form 1046 shall be forwarded to the General Accounting Preaudit Office with the adjustment case. If the funds are no longer in the special deposit account the FSA will request the State office to prepare Standard Form 1097 and will include with their request the symbol and title of the appropriation or fund which was credited with the amount erroneously set off. Upon receipt of such request prepare Form 1097 in accordance with the instructions contained in Part III of this procedure, except that three extra copies shall be prepared. In such cases forward the original and seven copies of Form 1097 to the field office of the FSA which requested the preparation of such form. Retain two copies in the APS file, one of which is to be attached to any adjustment application subsequently forwarded to the General Accounting Preaudit Office in connection with the amount being transferred.
- (b) Upon receipt of the notice in duplicate from the State office the appropriate office of the FCA will draw a check in favor of the Treasurer of the United States and forward such check to the State office, if the amount of the set-off is held in a suspense account or has been transferred to an appropriation available for expenditure. When such check is received in the State office it shall be scheduled on Standard

Form 1044 as set forth in Part III of this procedure. One copy of Form 1044 shall be forwarded to the General Accounting Preaudit Office with any adjustment case. If the amount of the erroneous set-off which was forwarded to the FCA has been transferred to an appropriation which is not available for expenditure, the Washington office of the FCA will be advised by the regional office of the FCA and the Washington office of the FCA will send a letter to the General Accounting Office requesting that the proper appropriation be credited with the amount of the erroneous set-off. A signed copy of the letter to the General Accounting Office will be forwarded to the State office in which the erroneous set-off was effected. The copy of such letter shall be forwarded to the General Accounting Preaudit Office with any adjustment case.

- (c) Upon receipt of the notice in duplicate from the State office the appropriate office of the CCC will draw a check in favor of the Treasurer of the United States and forward such check to the State office. When such check is received it shall be scheduled on Standard Form 1044 as set forth in Part III of this procedure. One copy of Form 1044 will be forwarded to the General Accounting Preaudit Office with any adjustment case.

- 3. Set-off By Means of Voucher Reduction - If the erroneous set-off was accomplished by reducing the applicant's payment, thereby decreasing the amount charged to the appropriation, any adjustment payment shall be made by means of Forms 1047, 1048, and the schedule of disbursements for the program involved as set forth in Part III of this procedure.

PART II - CLAIMS AND ADJUSTMENTS

A. GENERAL.

- 1. Applicability of Procedure - The procedure contained herein, as supplemented by procedure under the various programs, shall be followed in handling cases involving claims, adjustments, returned checks, and refunds, under programs administered by the Agricultural Adjustment Administration.
- 2. Determination of Acceptability of Claims - Because of the administrative cost of handling claims, the filing of claims should be discouraged whenever the amount of money involved is not substantial. Such claims as are received shall be

allowed or disallowed on the basis of the instructions contained herein.

a. Claims Which May Be Allowed - Claims based on the following may be allowed if properly substantiated:

- (1) Death, Incompetency, or disappearance - Where a person who has made an application dies, becomes incompetent or disappears before receiving payment, a claim by any person eligible to receive such payment shall be allowed.
- (2) Mechanical Errors in APS.--Where it is determined that a mechanical error has been made in the APS and a claim is presented for the amount by which the correct payment exceeds the payment made, such claim shall be allowed.
- (3) Mechanical Errors in County Office - Where a mechanical error has been made in the county office and a claim is presented for the amount by which the correct payment exceeds the payment made, such claim shall be allowed, provided:
 - (a) A written report on such case is made by a designated representative of the State committee, who has investigated such case and which report shows conclusively that such error has been made.
 - (b) The allowance of such claim is recommended in writing by the county committee.
 - (c) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the Chairman.
- (4) Use of Improper Form - Where a single application was prepared and a multiple application should have been prepared, or vice versa, and a claim is presented for the correction of such error, such claim shall be allowed when proof of the error is established. If proof of the error cannot be established from information in the State office, a written report on such case shall be prepared by a designated representative of the State committee who shall have examined the records in the county office. Such report must show conclusively that the wrong form was used.
- (5) Erroneous Set-off - Where a set-off has been erroneously made against the payment of any person, and a claim is presented by the person underpaid as a result of such erroneous set-off, such claim may be allowed, provided:
 - (a) It is determined that the set-off was made in error.
 - (b) The allowance of such claim is recommended in writing by the county committee.

- (c) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

The adjustment payment shall be made as indicated in Part I, Section D of this procedure.

- (6) Error in Division of Payment - Where an error has been made in the division of payment resulting in one party in interest receiving a larger share of the payment than that to which he is entitled, and a claim is presented by the party in interest underpaid, such claim may be allowed, provided:

- (a) The amount of the overpayment is recovered.
- (b) The allowance of such claim is recommended in writing by the county committee.
- (c) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

In all cases involving an error in division of payment a statement of claim should be obtained immediately from the person underpaid in order that there may be a timely filing of claim. A payment may be certified to the person underpaid prior to the recovery of the amount of the overpayment in an amount representing the difference between the total amount due both persons under the application and the amount previously paid.

- (7) Misdelivery of Check - Where a check has been delivered to and negotiated by a person other than the payee and a claim is presented by the payee, such claim may be allowed provided:

- (a) The payee was in no way responsible for the misdelivery of the check and did not receive the proceeds thereof.
- (b) The allowance of such claim is recommended in writing by the county committee.
- (c) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.
- (d) The amount of the check is recovered by refund or set-off or the General Accounting Office has authorized a settlement in favor of the payee.

- (8) Reclassification of Land - Where an error has been made in the classification of land and a claim is presented for

the amount by which the payment computed after correction of such error exceeds the payment made, such claim shall be allowed, provided:

(a) A written report on such case is made by a designated representative of the State committee who has investigated such case, which report shows conclusively that the land was improperly classified. Such report should be based upon an inspection of the land involved, or, if an inspection of the land does not clearly show whether such land was properly classified, such report should be based upon affidavits and statements by the person making the claim, his neighbors or the farm reporter or community committeeman who inspected the land.

(b) The allowance of such claim is recommended in writing by the county committee.

(c) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

(9) Remeasurement - When an error in measurement has been made by a farm reporter and a claim is presented for the amount by which the payment computed after correction of such error exceeds the payment made, such claim may be allowed provided:

(a) It is found that the error in measurement is significant and will result in a substantial loss to the applicant if not corrected.

(b) A written report on such case is made by a designated representative of the State committee who has investigated such case and which report shows conclusively that an error in measurement was made and that the remeasurement is correct.

(c) The allowance of such claim is recommended in writing by the county committee.

(d) The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

(10) Submission of Application after Closing Date - The final date for the acceptance of applications will be set forth in instructions issued under the appropriate programs.

b. Miscellaneous Claims - Claims which do not come within the preceding classifications may, at the discretion of the State committee, be transmitted to the Director of the North Central Division for consideration.

- c. Closing Date for Acceptance of Claims - The final date for the acceptance of claims will be set forth in instructions issued under the appropriate program.

B. CASES INVOLVING UNDERPAYMENTS.

1. Examination of Claim.

- a. Determine that there is a statement of claim in writing over the signature of the applicant, and where required, a statement signed by a member of the county committee recommending that the corrections be made. In the event the claim is based on a change in basic agricultural data such statement of claim must clearly set forth the change and the reason therefor.

- b. Determine that the claim is one which may be allowed under the procedure for the applicable program.

2. Disposition of Check or Refund - If the check issued under the original application was returned, authorize the return of such check to the payee as set forth in Section F of this Part II. If a refund was obtained, authorize the return of such refund to the payee as set forth in Section I of this Part II. In either event advise the payee that the acceptance of the check or refund will not prejudice his claim for any additional payment to which he may be entitled.

3. Preparation and Handling of Corrected Application - If the claim is found to be acceptable and if the adjustment payment is not to be made by means of Form 1047 as set forth in Part I, Section D of this procedure, determine that there is present a corrected application for payment which has been signed by the applicant and certified by a member of the county committee, and where used under the applicable program, a corrected farm computation sheet. The corrected farm computation sheet shall be prepared in the regular manner and forwarded to the General Accounting Preaudit Office with the recommendation of the county committee, if required, and a memorandum of explanation from the State office. The corrected application for each person who was underpaid shall bear the same serial number as the original application, followed by the letter "A", except where the claim is based on the use of an improper application form, in which event a new serial number shall be assigned. There shall be entered to the left of the items representing the gross payment to applicant, and the payment less association expenses on the corrected application, the amounts shown for such items on the original application. There shall be entered to the left of the entries made from the original application, the differences between such entries and the entries for the corrected application.

4. Certification of Adjustment Payment - If the adjustment payment is not to be made by means of Form 1047 as set forth in Part I, Section D, of this procedure, proceed as follows:

- a. Prepare voucher forms showing the amounts of the adjustment in gross payment, the adjustment in association expenses, and the adjustment in net payment. Such voucher forms shall be prepared in the regular manner, except that each case shall be scheduled on a separate voucher.
- b. Prepare Form RF-11 and transmit such form together with the corrected application, voucher form, statement of claim, and related papers to the General Accounting Preaudit Office. If the corrected application was submitted in connection with a program for which no farm computation sheet is on file in the General Accounting Preaudit Office, the State office copy of the original application for payment should be submitted to the General Accounting Preaudit Office, together with the corrected application for payment. If the claim was submitted because of an erroneous set-off in favor of the Agricultural Adjustment Administration, determine that there is attached a copy of Form 1097 providing for proper adjustments in the appropriations credited and charged with the amount of the erroneous set-off. If the claim was submitted because of an erroneous set-off made in favor of the Farm Security Administration, determine that there is attached a copy of Form 1046 received from the Farm Security Administration. If the claim was submitted because of an erroneous set-off made in favor of the Commodity Credit Corporation or Farm Credit Administration, determine that there is attached an accomplished copy of the Form 1044, Schedule of Collections, used to schedule the check received from the Commodity Credit Corporation or Farm Credit Administration. If the set-off was made in favor of the Farm Credit Administration and no check was received from such agency, determine that there is present a signed copy of the letter from the Farm Credit Administration to the General Accounting Office requesting the credit of the proper Agricultural Adjustment Administration appropriation.

C. CASES INVOLVING OVERPAYMENTS.

1. Examination of Claim - In the event the claim is based on a change in agricultural data, determine that there is present a statement over the signature of a member of the county committee, clearly setting forth the changes and the reasons therefor.
2. Disposition of Check or Refund - If the check issued under the original application has been returned, authorize the cancellation of such check or the disposition of the proceeds thereof as set forth in Section F of this Part II. If a refund has been received, schedule such refund for deposit as set forth in Section I of this Part II.

3. Preparation and Handling of Corrected Application -

If an overpayment is found to exist, determine that there is present a corrected application for payment, and when used under the applicable program, a corrected farm computation sheet. If the original check has been returned for cancellation, the corrected application must be signed by the applicant and by a member of the county committee before a corrected payment may be approved for the applicant. If the original check was received and negotiated by the applicant who was overpaid, the corrected application must be signed by a member of the county committee but need not be signed by the applicant. The corrected farm computation sheet shall be prepared in the regular manner. If an application based on the corrected data is to be forwarded to the General Accounting Preaudit Office, the corrected farm computation sheet shall be forwarded to the General Accounting Preaudit Office with the recommendation of the county committee, if required, and a memorandum of explanation from the State office. The corrected application for payment for each person who was overpaid shall bear the same serial number as the original application, followed by the letter "A", except when the corrected application is necessary because of the use of an improper application form, in which event a new serial number shall be assigned.

4. Disposition of corrected application --

- a. If a refund or set-off has been made in the amount of the overpayment, attach a statement to the corrected application to the effect that an appropriate adjustment has been made and file such corrected application in the Application for Payment Section.
- b. If the original check has been canceled, schedule the amount due under the corrected application in the regular manner using a separate voucher for each case, prepare RF-11 and transmit such form, together with the corrected application, voucher forms and related papers, to the General Accounting Preaudit Office. If the corrected application was submitted in connection with a program for which no farm computation sheet is on file in the General Accounting Preaudit Office, the State office copy of the original application for payment should be submitted to the General Accounting Preaudit Office, together with the corrected application for payment.
- c. If the original check has been covered into outstanding liabilities, attach the corrected application and related papers to the Form AD-42 prepared in connection with the case.

D. CASES INVOLVING DEATH, INCOMPETENCY, OR DISAPPEARANCE

1. Explanation of various terms used in connection with death and incompetency cases.
 - a. Testate: Deceased leaving a will.

- b. Intestate: Deceased not leaving a will.
- c. Letters Testamentary: Court order appointing an executor to carry out the terms of the will.
- d. Letters of Administration: Court order appointing an administrator to distribute an estate under State law.
- e. Short form Certificate: Short certificate issued by a court certifying that letters testamentary or letters of administration have been issued.
- f. Executor: Person appointed by a court to settle the estate of a decedent in accordance with a will.
- g. Administrator: Person appointed by a court to settle the estate of a decedent in accordance with State law, usually in absence of a will.
- h. Guardian: Person appointed by a court for the care of the person or property of another as in the case of a lunatic or infant.
- i. Committee: Same as guardian.
- j. Descendants: Children, grandchildren, great-grandchildren of decedent.
- k. Custodian: Person who has not been appointed guardian but who has actual physical custody of a minor, and has charge of the minor's business affairs. Usually a parent or near relative of minor.
- l. Minor: Person who has not reached the age at which State law declared him competent to handle all business affairs.
- m. Kin, Kindred: Blood relation or relations. For example, the brother of decedent's father is kin, whereas the wife of such brother is not kin.
- n. Brothers and sisters of the whole blood: Brothers and sisters having both parents in common.
- o. Brothers and sisters of the half blood: Brothers and sisters having but one parent in common.
- p. Power of Attorney: Instrument authorizing one person to transact business for and execute the signature of another. Note that in power of attorney cases payment should be scheduled to the principal and not to the designated fiduciary.
- q. Waiver: Instrument by which a person definitely and clearly renounces or gives up his right in and to the proceeds of the

check. Note that in waiver cases payment should be scheduled to the person in whose favor the waiver was executed and not to the person who executed the waiver.

- r. Trust Agreement: Instrument by which one or more persons designate another to receive the payment in his own name. Note that in trust cases payment should be scheduled to the trustee as such.

2. Forms to be used in making claim.

- a. Form ACP-103 shall be used for making claim for the proceeds of checks due applicants under the following programs who have died, disappeared, or been declared incompetent:

- (1) 1939 Price Adjustment Programs.
- (2) Parity Payment Programs - if the producer died, disappeared, or was declared incompetent on or after August 17, 1940.
- (3) Agricultural Conservation Programs - if the producer died, disappeared, or was declared incompetent on or after August 17, 1940.

- b. Form 1055 shall be used for making claim for the proceeds of checks due applicants under the following programs who have died, disappeared, or been declared incompetent:

- (1) Sugar Beet Programs.
- (2) Parity Payment Programs- if the producer died, disappeared, or was declared incompetent prior to August 17, 1940.
- (3) Agricultural Conservation Programs - if the producer died, disappeared, or was declared incompetent prior to August 17, 1940.

3. Determination of persons entitled to make claim.

- a. Where the Regulations set forth in ACP-122 are not applicable - claim made on Form 1055.

- (1) Unless otherwise provided under the procedure for the applicable program, payments shall be made to the persons entitled thereto under the applicable State laws. A brief of State laws relating to descent and distribution of personal property is set forth in Part IV of this procedure.
- (2) In the case of death, claim may be made only by the administrator or executor of the estate of the decedent, if the amount of the check exceeds \$500.

- 20
- (3) If no administrator or executor of the estate of the deceased has been or will be appointed and the amount of the check is not in excess of \$500, claim for the proceeds of the check may be made by the heirs of the estate of the deceased or the creditors of the estate, whichever have preference under the laws of the State in which the deceased was domiciled at the time of death.

(a) Any creditor of the estate of the deceased may release his right to file claim by executing Part II of Form ACP-73, Waiver of Right to Claim Agricultural Conservation Payment(s).

(b) Where a widow or a widow and minor children are entitled to a share of the estate of the deceased and there is a claim against the estate for funeral expenses or expenses of last illness and the laws of the State in which the deceased was domiciled at the time of his death do not clearly establish the priority of one of such claims, the creditor may, if he desires, execute Part II of ACP-73, or the widow may execute Part I of such form on behalf of herself and the minor children in order to facilitate the approval of the claim by the G.A.O. When ACP-73 is executed such form must be attached to the claim.

(4) In the case of incompetency claim may be made only by a duly appointed and qualified guardian or committee of the estate of the incompetent.

(5) In the case of disappearance no claim may be made for the proceeds of a check unless a conservator is appointed for the estate or the applicant has been declared legally dead. In such event claim may be made by the conservator or other representative of the estate or by the heirs of the estate in case the applicant has been declared legally dead.

b. Where the regulations set forth in ACP-122 are applicable - claim made on ACP-103.

(1) Payments shall be made to the persons entitled to the proceeds of the check under the order of precedence set forth on the reverse side of Form ACP-103 and in ACP-122.

- (2) If the claim is filed on Form 1055 instead of on ACP-103, it will be acceptable if filed by the person entitled to payment under the regulations in ACP-122. In such case it will not be necessary that the certificate of corroborating witnesses or certificate of notary public on Form 1055 be executed, nor will it be necessary that a showing be made as to whether the funeral expenses or other indebtedness of the estate has been paid. However, in such cases there must be attached to Form 1055 a copy of Form ACP-103, executed in Part II by a member of the county committee, or a letter signed by a member of the county committee containing a certification similar to that in Part II of ACP-103. Form ACP-103 must bear a proper cross reference to the Form 1055.

4. Examination of Form 1055.

- a. If claim for the proceeds of the check is made by an executor, administrator, guardian, or committee, examine Standard Form 1055 as follows:
 - (1) Determine that the name of the State and county have been entered in the spaces provided therefor in the upper left-hand corner of the form.
 - (2) Determine that there has been entered in paragraph 1 the name of the executor, administrator, guardian, or committee making the claim; his street, city, county, and State address; the date of death or incompetency; the name of the deceased or incompetent; the applicable pronoun; the city, county, and State in which the deceased or incompetent had his domicile at the time of death or incompetency; and whether the estate is that of a person who died testate or intestate or a person who was declared incompetent. If the deceased left no will he died intestate and if he left a will he died testate. Determine that the date entered as being the date of death or incompetency is not prior to the date the original application for the deceased or incompetent was executed.
 - (3) Determine that there has been entered in paragraph 2 in the spaces provided therefor the applicable pronouns and the words "Public creditor under 1939 A.C.P., Application for Payment," or "Public creditor under 1940 A.C.P., Application for Payment," etc., followed by the State and county code and serial number of the application for payment.
 - (4) Determine that there has been entered in paragraph 3 in the spaces provided therefor the applicable pronouns,

and the amount due the deceased or incompetent for participation in the applicable program in words and in figures.

- (5) Determine that there has been entered in paragraph 4 the applicable pronoun; the check number the name of the drawer of the check (G. F. Allen), the symbol number on such check, and the amount thereof in figures.
- (6) Determine that there has been entered in paragraph 5 the capacity in which the claimant is acting (executor, administrator, guardian, or committee); the name of the court (probate, district, county, etc.); the name of the county and State in which the court which issued to the claimant his letters of authority is located; and the name, address, and relationship of the relative or creditor responsible for administration upon the estate.
- (7) Determine that no entries have been made in paragraph 6.
- (8) Determine that the representative of the estate has signed in the space provided for the signature of the applicant on the reverse side of Form 1055 and that his signature is witnessed. The certificate of two corroborating witnesses and the notary public immediately below the spaces provided for the signature of the applicant need be executed if the letters of authority fail to show the date of death or incompetency and the domicile of the deceased or incompetent. When a short form certificate of the letters of authority is used care should be taken to see that such information is entered thereon by the clerk of the court. A short-form certificate or a certified copy of the letters of authority should be attached to Form 1055. In the event the letters of authority were issued 9 months or more before the filing of a claim, a certified statement should be attached over the signature of the judge or clerk of the court which issued the letters of authority showing that such letters are still in full force and effect.

b. If claim for the proceeds of the check is made by the heirs or creditors of the estate, examine Form 1055 as follows:

- (1) Determine that Form 1055 has been executed through item 4 in the manner set forth in paragraph 4(a) and that the name of the heir, or creditor making the claim has been entered in lieu of the name of the representative of the estate.
- (2) Determine that no entries have been made in paragraph 5.

- (3) Determine that there is entered in paragraph 6(a) a description of the assets of the estate other than the amount due from the Government and the approximate value thereof.
- (4) Determine that there is entered in paragraph 6(a) the relationship of the claimant to the deceased.
- (5) Determine that there is entered in paragraph 6(b) the word "Yes" or "No" in answer to the question as to whether the funeral expenses have been paid.
- (6) Determine that there is entered in paragraph 6(c) the name of the person who paid the funeral expenses, and the amount thereof.
- (7) Determine that there is entered in paragraph 6(d) the word "Yes" or "No" in answer to the question as to whether the funeral expenses were paid out of funds belonging to the estate of the deceased. If the funeral expenses were not paid out of funds belonging to the estate of the deceased and claim is made by the payer of the funeral expenses, determine that there are attached an itemized bill for the funeral expenses and a receipt showing that the claimant paid the funeral expenses.
- (8) Determine that there is entered in paragraph 6(e) the word "Yes" or "No" in answer to the question as to whether the funeral expenses were paid from the personal funds of the claimant.
- (9) Determine that there is entered in paragraphs 6(f), 6(g), and 6(h) the name, age, and address and the relationship to the deceased of the heirs of the estate. Whether a person is an heir of an estate shall be determined by consulting the brief of the laws of descent and distribution furnished to the county office by the State committee. Do not make any entries in paragraphs 6(f), 6(g), and 6(h) if claim is being made only by creditors.
- (10) Determine that there is indicated in paragraph 6(i) whether any benefit exemption, or allowance from the estate of the deceased has been made to the claimant and the extent thereof.
- (11) Determine that there is entered in paragraph 6(j) any additional facts upon which the claimant bases his claim for the proceeds of the check. If claim is being made by heirs of the deceased and the amount of the check exceeds \$100 and there are not outstanding debts against the estate of the deceased,

determine that there is entered in paragraph 6(j) the words, "There are no outstanding debts against the estate of the deceased." If claim is being made by the heirs of the deceased and the amount of the check exceeds \$100 and there are outstanding debts against the estate of the deceased, a listing of the various debts, the amounts thereof, and the names of the persons to whom such debts are due must accompany Form 1055. If the claim is filed by a preferred creditor, such claim must be accompanied by a statement signed by a member of the family of the deceased who is in a position to know the facts to the effect that there are no other claims against the estate having an equal or greater degree of preference, or if the order of priority of debts is not known, the claim must be accompanied by a statement listing such claims.

- (12) The claimant should have signed on the reverse side of the form in the space provided for the signature of the applicant and the signature should be witnessed. Also, the certificate of the two corroborating witnesses must be completely executed and signed by such witnesses. The certificate of the notary public must be completely executed and his signature entered in the space provided therefor. If the claim is being made by the heirs of the estate of the deceased, each person whose name appears in paragraph 6 as an heir of the estate should sign Form 1055 as a claimant, or authorize an agent to sign on his behalf. If an agent signs on behalf of a claimant, a duly executed power of attorney authorizing him to represent the claimant must be attached to Form 1055. If one or more of the heirs of the estate fail to sign Form 1055, the share of such heir or heirs in the payment due the estate will be withheld. If a guardian signs on behalf of a minor, Letters of Guardianship must be attached. If the minor signs on his own behalf, statement in the form of an affidavit by a person acquainted with the minor must be attached, setting forth that such minor is accustomed to the payment, and receipt of money and that he is competent to receive the proceeds of the check for which claim is filed. If a person other than a guardian signs on behalf of a minor, a statement in the form of an affidavit by such person must be attached, setting forth his relationship to the minor, that such minor is in his care, custody, and control, and that the proceeds of the check will be used for the maintenance and support of the minor.

5. Examination of Form ACP-103 -

- a. Determine that the original and one copy of Form ACP-103 is received in the State office.

- b. Determine that Form ACP-103 has been properly executed in accordance with the instructions on the reverse side thereof.
 - c. Payment may be made upon proper application therefor, without regard to claims of creditors other than the United States, in accordance with the order of precedence indicated on the reverse side of Form ACP-103.
 - d. Legally adopted children shall be entitled to share in any payment in the same manner and to the same extent as other children.
 - e. Any payment which the deceased person could have received may be made jointly to the persons found to be entitled to such payment.
 - f. If any person who is entitled to payment is a minor, payment of his share shall be made to his legal guardian, but if no legal guardian has been appointed payment shall be made to his natural guardian for his benefit, unless the minor's share of the payment exceeds \$500, in which event payment shall be made only to his legal guardian.
 - g. In case of incompetency if the payment claimed is more than \$500, payment may be made only to such person as may be authorized under the State law to receive payment for the incompetent producer.
6. Disposition of check - If the check issued under the application has been returned, authorize the cancelation of the check or the disposition of the proceeds thereof as set forth in Section F of this Part II.
7. Certification of Adjustment Payment.
- a. If the claim is found to be regular and the original check has been canceled, schedule the amount due in the regular manner, using a separate voucher for each case. Payment to the claimant should be scheduled in a manner that will clearly indicate the capacity in which the claimant is entitled to payment. Prepare a memorandum for the Chief of Party of the General Accounting Preaudit Office on Form RF-11 and transmit such memorandum, together with the original of Form 1055 or ACP-103 and related documents and vouchers prepared in connection therewith to the General Accounting Preaudit Office. File the copy of Form 1055 or Form ACP-103 in the Application for Payment Section.
 - b. If the claim is found to be regular and the original check has been covered into outstanding liabilities,

Form AD-42, prepared as set forth in Part III of this procedure, together with the original of Form ACP-103 or Form 1055 and related papers should be forwarded to the Director of the North Central Division for transmittal to the General Accounting Office. File the copy of Form ACP-103 or Form 1055 in the Application for Payment Section.

E. MISDELIVERED CHECKS

1. Preparation of AD-42 - If a check has been delivered to and negotiated by a person other than the payee, and the county office is unable to recover the amount of the check from the person to whom it was delivered, prepare AD-42 as set forth in Part III of this procedure, requesting authority to make a settlement in favor of the payee. The payee's statement of claim should be attached to the original of AD-42 when it is forwarded to the Director of the North Central Division.
2. Certification of Adjustment Payment - If the Comptroller General of the United States issues a decision authorizing the approval of the claim, a copy of such decision, together with the original statement of claim from the applicant, will be forwarded to the State office. Upon receipt of a copy of such decision, schedule the amount due the payee in the regular manner, using a separate voucher for each case. The claim of the applicant and a copy of the Comptroller General's decision, together with a "dummy" application, shall be transmitted to the General Accounting Preaudit Office with the voucher forms.
3. Claim Against County Association Indemnity Fund - If the General Accounting Office has disallowed credit in the account of the Disbursing Officer as a result of the misdelivery of a check, and the Disbursing Officer has submitted a claim against the county association indemnity fund, prepare AD-42 authorizing settlement in favor of the Disbursing Officer from the county association indemnity fund, provided the amount of the check has not been recovered by refund or set-off. If, after AD-42 has been prepared, a refund is received or a set-off is made, such refund or set-off shall be credited to 12X8205, Indemnity Fund, County Associations, Department of Agriculture.

F. RETURNED CHECKS

1. Period of retention of undelivered checks. - Checks forwarded to the treasurer must be delivered within twenty-one days after receipt thereof or returned to the Disbursing Office. If a check is not claimed within ninety days after the first day of the month next following the month during which such check was issued, it will be

forwarded to the Check Section, Records Division, General Accounting Office, by the Disbursing Office, where it will be retained until the end of the fiscal year next following the fiscal year during which the check was issued unless claimed prior to that time. Thereafter, the check will be deposited in the United States Treasury to the credit of a trust fund account entitled "Outstanding Liabilities."

2. Notification from Disbursing Office of returned checks.— When a check is received in the Disbursing Office, the Disbursing Office will prepare Form 1664-A showing thereon the name and address of the payee, the county code and the application serial number, the check number, date of issuance, and amount of the returned check, and the Disbursing Officer's symbol number and voucher number. The original and three copies of Form 1664-A will be forwarded to the State office. Such forms shall be filed in alphabetical order pending determination as to the proper disposition of the check. If a check is returned to the State office rather than to the Disbursing Office, forward such check immediately to the Disbursing Office. When Forms 1664-A are received in the State office, prepare ACP-28, as set forth in Part III of this procedure.

3. Disposition of returned checks.

- a. Disbursing Office Error. — If a check is returned because the amount thereof or the name of the payee thereon does not agree with that shown on the continuation sheet on which the payment was listed, forward such check immediately to the Disbursing Office with a request that a corrected check be issued. In such case, Form 1098, Schedule of Canceled Checks, need not be prepared.
- b. Overpayment — If a check is returned because the amount thereof is more than that to which the payee is entitled and such incorrect amount was not due to an error in the Disbursing Office, authorize the cancellation of such check by use of Form 1098, Schedule of Canceled Checks, if the check is held in the Disbursing Office, or by use of Form AAA-375 if the check is held in the General Accounting Office and has not been covered into "Outstanding Liabilities". If the check has been covered into "Outstanding Liabilities" prepare Form AD-42 authorizing a settlement in favor of the payee in the amount due him and requesting that the balance of the proceeds of the check be deposited to the credit of the appropriation charged with the amount of the check. Indicate the action taken on form 1664-A.
- c. Underpayment or failure to deliver check. — If a check is returned because the amount thereof is less than the amount to which the payee is entitled or because of failure to deliver such check within the 21-day period, or if a check is returned by the post office because of insufficient or incorrect address, and if such check is being held in the Disbursing Office, authorize the return of such check by means of Form 1664-A upon receipt of a claim therefor over the signature of the payee, showing his present address. In such cases if the check has been forwarded to the General Accounting Office, authorize the return or reissuance of such check by use of Form AD-42.

- d. Payee deceased, disappeared, or incompetent - If a check is returned because the payee is deceased, has disappeared, or has been declared incompetent by a court of competent jurisdiction, authorize the cancellation of such check by use of Form 1098, Schedule of Canceled Checks, if the check is held in the Disbursing Office. If the check is on file in the General Accounting Office and has not been covered into Outstanding Liabilities authorize the cancellation thereof by use of Form AAA-375. If the check has been covered into Outstanding Liabilities authorize the disposition of the proceeds thereof by use of Form AD-42. Indicate the action taken on Form 1664-A.

G. LOST CHECKS - If the State office is notified that a check has been lost, stolen, or destroyed, such notification shall be forwarded immediately to the Disbursing Office. The handling of such cases comes within the exclusive jurisdiction of the Treasury Department and appropriate action will be taken by the Disbursing Office to effect settlement of such cases. If a request is received from the Regional Disbursing Office for a report in connection with a lost check, a memorandum should be prepared and addressed to the Disbursing Officer for the signature of the certifying officer, setting forth the requested information.

H. FORGED ENDORSEMENTS - In cases involving checks bearing forged endorsements where no payment has been made by the Treasury Department or where the amount of the check has been recovered through the endorser, the Treasurer of the United States will prepare a form letter requesting information as to whether any reason exists as to why the payee whose name appears on the check should not receive a check in the amount originally certified. Such form letter will be transmitted to the appropriate Regional Disbursing Office by the Treasurer of the United States, from whence it will be forwarded to the State office wherein the application for payment under which the check was issued was certified for payment. Upon receipt of the form letter the State office shall determine whether there is any reason why settlement should not be made to the payee in the amount originally certified.

1. If the payee is not indebted to the United States, authorize the Treasurer of the United States to make a settlement in favor of the payee by means of an administrative report to the Treasury Department, as set forth in Part III of this procedure.
2. If the payee is indebted to the United States and the amount of the check has been recovered through the endorser, authorize the Treasurer of the United States by means of an administrative report to deposit the amount recovered, not in excess of the indebtedness, to the appropriation under which the indebtedness arose and to make a settlement in favor of the payee for any balance due him.

3. If the payee is indebted to the United States and the check was declined by the Treasury Department, instruct the Treasurer of the United States by means of an administrative report to transmit the check to the General Accounting Office and authorize the disposition of the check or the proceeds thereof by means of Form AD-42.

I. REFUNDS -

1. Examination - Remittances received in the A.P.S. should be in the form of postal money orders, certified checks, or cashier's checks. Examine each remittance to determine that it is properly dated, that the written and numerical amounts thereon agree and that such remittance is negotiable in form. All remittances should be drawn in favor of the Treasurer of the United States, but if a remittance is drawn payable to the "North Central Division", or to the "Agricultural Adjustment Administration", or to the "Department of Agriculture", or in a similar impersonal manner, it may, if otherwise negotiable, be accepted and endorsed with a rubber stamp as follows:

"Pay to the Order of
The Treasurer of the United States,
Division of Disbursement, Treasury Department,
North Central Division, AAA, U. S. Department of Agriculture.

State Office "

Remittances drawn payable to a person other than the Treasurer of the United States or remittances which are not negotiable in form must be returned to the remitter through the county committee with a request that a new remittance, negotiable in form, and payable to the Treasurer of the United States be submitted.

2. Disposition of remittance - Under no circumstances shall a remittance be retained in the State office longer than two days.
 - a. If a remittance is found to be unacceptable or is found to be not due from the person for whom the remittance is made, such remittance shall be returned to the remitter through the county office.
 - b. If a remittance is found to be acceptable, prepare ACP-28 and schedule such remittance for deposit on Form 1044, Schedule of Collection. If the remittance is for the exact amount of an overpayment, such remittance shall be scheduled on Form 1044, Schedule of Collections, for deposit to the appropriation against which the overpayment was charged. In the event the remittance is in excess of the amount of the overpayment or if the reason for the remittance is not known, such remittance shall be scheduled on Form 1044, Schedule of Collections, for deposit to the Special Deposits Account. In

such cases, when the exact amount of the overpayment is determined or when the reason for the refund is determined, authorize the transfer of the proper amount of the remittance from the Special Deposits Account to the proper appropriation by use of Form 1046 and authorize the return of any amount of the remittance in excess of the overpayment to the remitter by use of Forms 1047 and 1048.

3. Uncollectible remittances - If a remittance is not honored when presented for payment, the Disbursing Office will return such remittance to the State office together with two copies of Form 1044, Schedule of Uncollectible Checks. In such cases, one copy of such Form 1044 shall be signed by the certifying officer and returned to the Disbursing Office as a receipt for the returned remittance. The other copy shall be filed with the Form 1044, Schedule of Collections, on which the uncollectible remittance was scheduled. The uncollectible remittance should be returned to the remitter and immediate steps should be taken to secure a remittance which will be honored when presented for payment. Thereafter, prepare Form ACP-24 in connection with such uncollectible check. When a collectible remittance is received, insert a notation on the Form 1044, Schedule of Collections, on which such collectible remittance is scheduled indicating that the remittance represents the recovery of the amount of the uncollectible remittance previously scheduled on Form 1044, Schedule of Collections, Schedule No. _____.

PART III. MISCELLANEOUS FORMS USED IN CONNECTION
WITH CASES INVOLVING SET-OFFS, CLAIMS,
AND ADJUSTMENTS.

A. RF-11 - NOTICE OF ADJUSTMENT PAYMENT.

1. Purpose of Form - RF-11 is used to notify the General Accounting Preaudit Office of pertinent facts in connection with an adjustment payment which has been administratively approved in the State office and to notify the State Accountant of the amount reclaimed where the check issued under the original application has been canceled.
2. Preparation of Form
 - a. Prepare RF-11 in duplicate (original and one copy) except where the check issued under the original application has been canceled, in which event prepare RF-11 in triplicate (original and two copies).
 - b. Enter in the spaces provided therefor in the upper right-hand corner the State and county code and serial number of the adjustment application and the name of the applicant.
 - c. Enter in the space immediately below the title of the form the year and name of the program with respect to which the

adjustment payment is authorized, i.e., "1939 Agricultural Conservation," etc.

- d. Enter in the space following the words "MEMORANDUM FOR MR." the name of the Chief of Party of the General Accounting Preaudit Office and the name of the city and State in which such office is located.
- e. Enter in the space provided therefor, the amount of the adjustment payment which is authorized.
- f. Enter in the spaces provided therefor in item 1 the amount of the gross payment computed under the original application and the amount of the gross payment computed under the adjustment application.
- g. Enter in the spaces provided therefor in item 2 the amount of deduction for county association expenses under the original application and the amount of deduction for county association expenses under the adjustment application. If no deduction for county association expenses is made in connection with the applicable program, make no entries in item 1 or item 2.
- h. Enter in the spaces provided therefor in item 3 the amount of the net payment computed under the original application and the amount of the net payment computed under the adjustment application.
- i. Enter in item 4 the number of the check issued under the original application.
- j. Enter in item 4(a) the date of issuance of the check under the original application.
- k. Enter in item 4(b) the D. O. symbol number under which the check was issued.
- l. Enter in item 4(c) the D. O. voucher number of the voucher on which the original application was listed.
- m. Enter in item 4(d) the administrative number of the voucher on which the original application was listed.
- n. Strike the word "has" or the words "has not" in item 5 depending on whether the check issued under the original application has been canceled and strike the words "Disbursing Office" and "General Accounting Office" when inapplicable or one of such terms when only one of them is inapplicable.
- o. If the check issued under the original application has been canceled, enter in item 6 the date of cancelation.

- p. Enter under the caption "Explanation of adjustment" a detailed statement of the facts upon which the claim for the adjustment payment is based, including in such statement the serial number or numbers of the original application or applications. If the claim is based on an erroneous set-off the statement of explanation should include reference to the fact that Form 1097 has been prepared providing for a proper adjustment in the appropriations credited and charged with the amount of the erroneous set-off.
- q. The date shall be entered in the space provided therefor and the form shall be signed by the certifying officer in the space provided therefor.

3. Distribution of Form

- a. Forward the original to the General Accounting Preaudit Office together with the statement of claim, the corrected application, and the voucher and schedule forms prepared in connection with the adjustment case.
- b. File a copy of RF-11 with the State office copy of ACP-28, if any.
- c. Where the check issued under the original application has been canceled, forward one copy to the State Accountant.

B. FORM ACP-22 - SCHEDULE OF DISBURSEMENTS.

1. Purpose of Form - Form ACP-22 is used to schedule payments to applicants under the agricultural conservation programs including payments made by means of Forms 1047 and 1048 drawn against the appropriations for such programs.
2. Preparation of Form.
 - a. Prepare ACP-22 in septuple (original and six copies). There may be listed on ACP-22 as many public vouchers as are available, provided the public vouchers so listed do not cover more than 300 payees. Part of the same public voucher should not be included on two sets of ACP-22.
 - b. Enter in the first space in the upper left-hand corner immediately above the words "Department or establishment," the word "Agriculture."
 - c. Enter in the first space in the upper central part immediately above the words "Bureau or office," the letters "A.A.A." and the name of the State office.
 - d. Enter in the second space in the upper left-hand corner immediately following the word "By," the name "G. F. Allen."

- e. Enter in the second space in the upper central part immediately above the words "Title or rank," the words "Chief Disbursing Officer."
- f. Enter in the second space in the upper right-hand corner immediately above the word "Station" the name of the city and State in which the regional disbursing office is located. The regional disbursing offices for the States in the North Central Region are located as follows:

<u>City</u>	<u>States served</u>
Chicago, Illinois	Iowa, Wisconsin, Illinois, Indiana, and Michigan
Cleveland, Ohio	Ohio
St. Louis, Missouri	Missouri
Minneapolis, Minnesota	Minnesota and South Dakota
Kansas City, Missouri	Nebraska

- g. Enter in the third space in the upper left-hand corner immediately following the word "Period" the name of the month. The name of the month to be entered will be that of the month in which it is expected that the payments scheduled on the ACP-22 will be made.
- h. Enter in the third space in the upper right-hand corner immediately following the words "Symbol No." the symbol number of the assistant disbursing officer. The symbol number of the assistant disbursing officer in the regional disbursing office may be obtained from the appropriate regional disbursing office.
- i. Enter in the fourth space in the upper left-hand corner immediately following the words "Bureau Schedule No." the bureau schedule number. Assign number "1" to the first set of forms prepared for each program and assign consecutive numbers to succeeding sets of forms. The schedule shall be preceded by an identification of the applicable program; i.e., "39 ACP-1".
- j. Enter in the fourth space in the upper right-hand corner, immediately following the word "Date" the date of preparation of ACP-22.
- k. Enter in the fifth line immediately following the words "Appropriation or Fund" the symbol and title (abbreviated) of the appropriation shown on the public voucher form.

- l. Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each public voucher to be covered by ACP-22.
- m. After entering the administrative number for a public voucher in the column entitled "Bureau of Office Voucher No.", enter on the same line in the column entitled "Payee" the name of the payee as shown on such public voucher.
- n. Enter to the right of the name in the column headed "Payee" the number of payees for the lot. If the Treasurer of the United States is shown as payee in more than one place on the continuation sheet as a result of a deduction in favor of any agency of the Government other than the Agricultural Adjustment Administration, he would be regarded as a separate payee in each such case. If the Treasurer of the United States was shown as payee in more than one place on the continuation sheet as a result of set-offs in favor of the Agricultural Adjustment Administration, the Treasurer of the United States will be regarded as one payee for all of such set-offs in favor of the Agricultural Adjustment Administration.
- o. Enter in the column entitled "Gross Amount" opposite the name in the column entitled "Payee" the gross amount entered on the public voucher.
- p. Enter in the column entitled "Deduction," opposite the name in the column entitled "Payee," the amount of the deductions for county association expenses entered on the public voucher. If deductions have been made for grants of aid or for crop insurance premium advances enter immediately below the amount of the deductions for county association expenses the amount of deductions for grants of aid and enter below such entry the amount of deductions for crop insurance premium advances. Obtain such entries from the public voucher. Enter an asterisk to the left of the entry in the "Deduction" column for crop insurance premium advances and enter two asterisks to the left of the entry for grants of aid. Enter in the last line of the column headed "Payee" the words "_____ CIP Adv." preceded by an asterisk, and the words "Grants of Aid" preceded by two asterisks. The year of the crop in connection with which the crop insurance premium advance was made should be entered in the space immediately preceding the words "CIP Adv."
- q. Enter in the column entitled "Net Amount Due" opposite the name in the column entitled "Payee" the amount of the net payments entered on the public voucher.
- r. Enter on the "Total" line for the "Gross Amount" column, the total of the gross payments covered by ACP-22.

- s. Enter on the "Total" line for the "Deduction" column, the total of the deductions for county association expenses. If deductions have been made for grants of aid or for crop insurance premium advances, enter on the "Total" line for the "Deduction" column the deductions for grants of aid and the deductions for crop insurance premium advances in addition to the deductions for association expenses. Enter an asterisk after the total for the deductions for crop insurance premium advances and enter two asterisks after the total for the deductions for grants of aid.
- t. Enter on the "Total" line for the "Net Amount Due" column the net amount due.
- u. Enter in the space over the word "Title" at the bottom of ACP-22 the title of the certifying officer.
- v. The original of ACP-22 shall be referred to the State accountant to be stamped "Funds Available".
- w. Stamp on the third copy of ACP-22 "Forward to Control Accounts and Reports Section, A.A.A., Washington, D.C."
- x. After ACP-22 has been completed the original shall be signed by the certifying officer.

3. Distribution of Form

- a. Forward the original and five copies (including the copy for the Control Accounts and Reports Section) to the General Accounting Preaudit Office, unless the vouchers scheduled thereon are Forms 1047 and 1048 drawn against an appropriation in which event forward such forms to the Disbursing Office.
- b. Forward the second copy to the State accountant.
- c. Upon receipt of a copy of ACP-22 from the Disbursing Office such copy shall be forwarded to the State accountant after proper entries have been made therefrom on the Progress Record.

C. ACP-24, DEBIT VOUCHER FOR UNCOLLECTIBLE CHECK RETURNED

- 1. Purpose of Form - Form ACP-24 is used to authorize the debit of the amount of an uncollectible remittance which has been scheduled on Form 1044, Schedule of Collections.
- 2. Preparation of Form.
 - a. Prepare ACP-24 in quadruplicate (original and three copies).
 - b. Enter in the upper right-hand corner after the word "No." the schedule number. Assign number "1" to the first set of

forms and assign consecutive numbers to succeeding sets of such forms. The schedule numbers shall be preceded by an identification of the applicable program; i.e., "39-ACP-1", "39-PA-1", etc.

- c. Enter in the upper right-hand corner after the word "Date" the date the form is prepared.
- d. After the word "To:" insert on each copy of the form the name of the person or unit to whom such copy is to be forwarded. The distribution of ACP-24 is set forth in paragraph 3 of this section C.
- e. After the word "From" enter the name of the State office and between the words "Office" and "Division" enter the words "North Central."
- f. Describe the uncollectible check in the spaces provided therefor. Space is provided on the form for the description of two uncollectible checks. All uncollectible checks which were originally scheduled on any one Form 1044 must be listed on the same ACP-24. If more than two uncollectible checks were scheduled on the same set of Forms 1044, the description of such checks shall be shown on the reverse side of ACP-24.
- g. Enter after the words "Schedule No." the schedule number of Form 1044 upon which such checks were originally scheduled and enter after the word "Dated" the date of the original Form 1044.
- h. Enter after the word "Symbol" the symbol number and title of the appropriation or account originally credited with the amount of the uncollectible checks listed on ACP-24. Enter after the word "Amount" the total amount of such checks.
- i. Enter after the word "from" at the bottom of the form the Total amount scheduled on the original Form 1044, Schedule of Collections, and enter after the word "to" the difference between the amount originally scheduled on Form 1044 and the amount of the uncollectible checks, listed on ACP-24.
- j. Immediately above the space provided for the signature of the officer in charge, type a statement to the effect that an attempt is being made to obtain a proper remittance or that no such attempt is being made for the reason that the amount of the uncollectible check does not represent an amount due the Government.
- k. After ACP-24 has been completed the original shall be signed by the certifying officer.

3. Distribution of Form.

- a. Forward the original to the State accountant.
- b. Forward one copy to the office of Budget and Finance, Department of Agriculture, Washington, D. C.
- c. File one copy in the Application for Payment Section.
- d. File one copy in a pending file. Upon receipt of a substitute remittance, enter on the copy of ACP-24 in the pending file the reference to the Standard Form 1044 upon which the substitute remittance is scheduled. This reference shall include the schedule number, the certificate of deposit number, and the date. Thereafter such copy of ACP-24 should be transmitted to the office of Budget and Finance.

D. FORM ACP-25 - VOUCHER FOR AGRICULTURAL CONSERVATION PAYMENTS
SUBJECT TO DEDUCTIONS FOR CLAIMANT'S INDEBTEDNESS.

1. Purpose of Form. Form ACP-25 is used to schedule payments to applicants who are indebted to governmental agencies other than agencies of the Department of Agriculture.
2. Preparation of Form.
 - a. Prepare ACP-25 in quintuple (original on ACP-25 and four copies on ACP-25a).
 - b. Enter in the upper right-hand corner in the blank space following the words "Bureau Voucher No." the administrative number of the lot in which the application is included.
 - c. Delete the words "Agricultural Conservation Payments" in the title of the form, if inapplicable, and insert the words "Parity Payments," etc., as the case may be.
 - d. Delete the symbol and title of the appropriation appearing immediately beneath the title of the form and insert in lieu thereof the symbol and title of the applicable appropriation.
 - e. Enter in the blank space following the word "Name," the name of the debtor.
 - f. Enter in the blank space following the word "Office" the letters "A.A.A." followed by the name of the State office.
 - g. Enter in the space following the word "Address" the address of the debtor, complete as to street and box number.
 - h. Enter in the space following the words "Prepared at" the address of the State office.

- i. Enter on the next line in the blank spaces over the words "State" "County" "Application serial number," the State and county code and serial number of the debtor's application for payment.
- j. Enter in column (1) the gross amount of the payment computed for the debtor.
- k. If deductions are made for county association expenses in connection with the applicable program enter in column (2) the percentage of deduction for county association expenses and the amount of such deduction.
- l. Enter in column (3) the net amount due the debtor under the application for payment executed by him.
- m. Make no entries in the remaining columns.
- n. The original shall be signed by the certifying officer who shall affix his title in the space provided therefor and insert the date on which the form was certified. The name of the certifying officer, his title, and the date certified shall be typed on all copies.

3. Distribution of Form.

- a. Forward the original and two copies to the General Accounting Preaudit Office.
- b. Forward one copy to the State Accountant.
- c. Retain one copy in the State office.
- d. When a copy of ACP-25 is returned from the General Accounting Preaudit Office, forward such copy to the State Accountant.
- e. Forward the copy retained in the State office to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C.

E. FORM ACP-26 - RECEIPT IN LIEU OF FORM "APPLICATION FOR PAYMENT" AND RELATED DOCUMENTS, AGRICULTURAL CONSERVATION PROGRAM.

1. Purpose of Form. Form ACP-26 is submitted to the Disbursing Office in lieu of the application form when an application is executed by more than one person and one or more of such persons, but not all of such persons, are indebted to an agency of the United States Government not under the Department of Agriculture.
2. Preparation of Form ACP-26.
 - a. Prepare ACP-26 in triplicate (original and two copies).

- b. Make no entry in the space provided for the D. O. voucher number.
- c. Enter in the space provided for the bureau voucher number the administrative number of the lot.
- d. Enter in the space provided therefor the State and county code and serial number of the application for which Form ACP-26 is prepared.
- e. Enter in the space following the word "Form" and preceding the word "Application" the designation of the applicable application for payment such as ACP-90, SB-210, etc.
- f. Delete the words "Agricultural Conservation Program" in the title of the form, if inapplicable, and insert the name of the program for which Form ACP-26 is being prepared.
- g. Enter in the space above the word "Station" the name of the city and State in which the General Accounting Preaudit Office is located.
- h. Enter in the space above the words "Name of debtor-payee" the name of the debtor.
- i. Enter in the space following the dollar sign the amount due the debtor, as shown on the application executed by him.
- j. Enter on the blank lines provided on the form the names of other applicants who signed the application executed by the debtor and enter opposite the name of each such applicant in the space provided therefor the payment due such applicant.

3. Distribution of Form ACP-26.

- a. Forward the original and one copy to the General Accounting Preaudit Office with the voucher forms for applicants who are not indebted.
- b. File one copy in the State office.

F. FORM ACP-27 - FACING SHEET FOR FORM _____ "APPLICATION FOR PAYMENT" AND RELATED DOCUMENTS.

- 1. Purpose of Form. Form ACP-27 is used in conjunction with Form ACP-26.
- 2. Preparation of Form ACP-27.
 - a. Prepare ACP-27 in triplicate (original and two copies).

- b. Make no entry in the space provided for the D. O. voucher number.
- c. Enter in the space provided for the bureau voucher number the administrative number for the lot.
- d. Enter in the space following the word "Form" the designation of the applicable application for payment, such as, ACP-90, SB-210, etc..
- e. Delete the words "Agricultural Conservation Program" in the title of the form if inapplicable and insert the name of the program for which Form ACP-26 is being prepared.
- f. Enter in the space following the words "Symbol No." the D. O. symbol number.
- g. Enter in the space over the words "Location of station" the city and State where the Regional Disbursing Office is located.
- h. Enter in the space over the words "Month and year of account" the name of the month which appears on the schedule of disbursements.
- i. Enter in the space over the words "Name of debtor-payee" the name of the debtor.
- j. Enter in the space following the dollar sign the amount of payment due the debtor, as shown on the application executed by him.
- k. Determine the nature of the applicant's indebtedness and enter a description of the indebtedness in the space over the words "Farm Credit Administration or Commodity Credit Corporation." Strike the words "Farm Credit Administration or Commodity Credit Corporation."
- l. Enter in the space provided therefor the names of other applicants who signed the application executed by the debtor and enter opposite the name of each such applicant the payment due such applicant.

3. Distribution of Form ACP-27.

- a. Forward the original and one copy to the General Accounting Preaudit Office with the voucher forms prepared for applicants who are not indebted.
- b. File one copy in the State office.

G. FORM ACP-28 - OFFICIAL RECEIPT.

1. Purpose of Form. Form ACP-28 is used to receipt for a returned treasury check or other remittance and to notify the State Accountant and the Control Accounts and Reports Section of adjustments in deductions for county association expenses.
2. Preparation of Form.
 - a. Upon receipt of Form 1096 from the Regional Disbursing Office, listing set-offs which were made as a result of overpayments, prepare ACP-28 for each such set-off as follows:
 - (1) If the set-offs listed on Form 1096 were made as a result of overpayments in connection with a program under which a deduction for county association expenses was made, prepare ACP-28 in quadruplicate (original and three copies). If no deduction for county association expenses was made under the program in connection with which the overpayments were made, prepare ACP-28 in duplicate (original and one copy).
 - (2) Enter in the blank space opposite the words "Name of Remitter" the name of the debtor.
 - (3) Enter in the blank space opposite the words "Street or Box Number " the street or box number of the debtor if known.
 - (4) Enter in the blank space opposite the words "Post Office" the post office address of the debtor.
 - (5) Enter in the blank space opposite the word "State" the name of the State in which the debtor resides.
 - (6) Enter in the blank space opposite the words "Applicant's Name" the name of the debtor.
 - (7) Enter in the blank space opposite the words "Nature of Remittance" the word "Set-off."
 - (8) Enter in the blank space opposite the words "Payable to" the words "Treasurer of the United States."
 - (9) Amend the language in the next line (relative to Form 1044) to read "Schedule No. of Standard Form 1096" and enter in the blank space opposite such words the schedule number of Form 1096 on which the set-off was credited.
 - (10) Enter in the blank space opposite the words "D. O. Voucher No." the D. O. voucher number of the voucher

on which was listed the payment against which the set-off was made, and enter in the space opposite the word "Date" the date of such voucher.

- (11) Make no entry in the blank space opposite the words "Receipt No."
- (12) Enter in the blank spaces opposite the words "State and County Code No." and "Serial No.", the State and county code and serial number of the application for payment under which the overpayment was made.
- (13) Enter in the blank space opposite the words "Date of Remittance" the date of the check as shown on Form 1096.
- (14) Enter in the blank space opposite the words "Remittance No." the number of the check as shown on Form 1096.
- (15) Enter in the blank space opposite the word "Amount" the amount of the set-off.
- (16) Enter in the blank space opposite the words "Certificate of Deposit No." the certificate of deposit number shown on Form 1096.
- (17) Enter opposite the word "Date" the date of deposit as shown on Form 1096.
- (18) Enter in the blank space opposite the words "Fund Credited" the symbol and title of the appropriation under which the overpayment was made.
- (19) Enter under the heading "Action Taken" the notation "See attached forms." Attach the original of ACP-28 to the Form 1096 returned from the Disbursing Office. Enter in the body of ACP-28 the amount of county association expenses previously charged, the correct amount of county association expenses, and the difference between such amounts.
- (20) The original and all copies shall be signed by the certifying officer.

b. Upon receipt of Form 1664A or a refund in connection with a program under which a deduction for county association expenses was made, prepare ACP-28 as follows:

- (1) Prepare ACP-28 in quadruplicate (original and two copies on ACP-28 and one copy on ACP-28A) if prepared in connection with Form 1664A. If ACP-28 is prepared in connection with a refund prepare an additional copy of ACP-28.
- (2) Enter in the blank space opposite the words "Name of Remitter," the name of the person who returned the check or who submitted the refund.

- (3) Enter in the blank space opposite the words "Street of Box Number" the street address or box number of the remitter.
- (4) Enter in the blank space opposite the words "Post Office" the post office address of the remitter.
- (5) Enter in the blank space opposite the word "State" the name of the State in which the debtor resides.
- (6) Enter in the blank space following the words "Applicant's Name," the name of the person to whom the payment was made.
- (7) Enter in the blank space opposite the words "Nature of Remittance" the applicable words "U. S. Treasury Check," "Certified Check," "Money Order," etc.
- (8) Enter in the blank space opposite the words "Payable to," the payee's name (in the case of a United States Treasury Check, the name of the payee shall be the name on the returned check and in the case of a refund such name shall be the name of the payee on the remittance).
- (9) Enter in the blank space opposite the words "Schedule No. of Standard Form 1044, Rev.," the schedule number of Form 1044, if available, used in effecting disposition of the remittance.
- (10) Enter in the blank space opposite the words "D. O. Voucher No." the D. O. voucher number of the vouchers on which was listed the payment in connection with which the refund was made or the check was returned, after the word "Date," the date of such voucher.
- (11) Enter in the blank space opposite the words "Receipt No." the receipt number if the remittance is other than a United States Treasury Check. The first remittance under a program other than a United States Treasury Check shall be numbered "1", and succeeding remittances shall be numbered consecutively. The receipt number shall be preceded by an identification of the applicable program; i.e., "39-ACP-1," "39-PA-1," etc. Do not assign receipt numbers to Forms ACP-28 prepared in connection with returned United States Treasury Checks.
- (12) Enter in the blank space opposite the words "State and County Code No." and "Serial No.," the State and county code and serial number of the application for payment in connection with which the refund was made or the check was returned.
- (13) Enter in the blank space opposite the words "Date of Remittance," the date shown on such remittance.

- (14) Enter in the blank space opposite the words "Remittance No." the number of the check, money order, etc.
- (15) Enter in the blank space opposite the word "Amount" the amount of the remittance.
- (16) The certifying officer shall sign ACP-28A in the space provided. The original and copies of ACP-28 shall be filed pending disposition of the remittance.
- c. Upon receipt of Form 1664A or a refund in connection with a program under which a deduction for county association expenses was not made, prepare ACP-28 as set forth in paragraph b above, except that one less copy of ACP-28 shall be prepared.

3. Completion of Form after Disposition of Remittance

- a. If a returned check is to be returned to the payee, enter under the heading "Action Taken" the notation "See attached form" and attach to the original and two copies of ACP-28 a copy of Form 1664A or a copy of AD-42, whichever was used in authorizing the return of such check.
- b. If a returned check has been canceled (enter opposite the words "Fund Credited," the symbol and title of the appropriation credited with the amount of the canceled check). Enter under the heading "Action Taken" the notation "See attached form" and attach a copy of ACP-28 to the Application for Payment Section copy of Form 1098, Schedule of Canceled Checks, or a copy of AAA-375, after such form has been returned from the Disbursing Office or the General Accounting Office, as the case may be, indicating that the check has been canceled. Enter in the body of ACP-28 the amount of any county association expenses previously charged. Also, indicate what part, if any, of the original payment is reclaimable.
- c. If a refund equal to or in excess of the amount of an overpayment has been scheduled enter the certificate of deposit number, the date of deposit, and the symbol and title of the appropriation credited with the amount of the refund in spaces provided therefor. Enter under the heading "Action Taken" the notation "See attached form(s)" and attach a copy of ACP-28 to the Application for Payment Section copy of the form used in effecting disposition of the remittance. Enter in the body of ACP-28 the amount of any county association expenses previously charged, the correct amount of county association expenses, and the difference between such amounts.
- d. The original and all copies shall be signed by the certifying officer.

4. Distribution of Form

- a. Forward ACP-28A to the remitter after it has been signed by the certifying officer.
- b. If ACP-28 was prepared in connection with a Form 1096, listing set-offs made as a result of overpayments in connection with a program under which a deduction for association expenses was made, distribute ACP-28 as follows:
 - (1) Forward the original to the State accountant together with the Form 1096 returned from the Disbursing Office.
 - (2) Forward one copy to the Control Accounts and reports Section, Agricultural Adjustment Administration, Washington, D. C.
 - (3) File one copy with the State office copy of the application for payment in connection with which the set-off was made.
 - (4) File the remaining copy with the State office copy of the application for payment in connection with which the overpayment was made.
- c. If ACP-28 was prepared in connection with a Form 1096 listing set-offs made as a result of overpayments in connection with a program under which no deduction for association expenses was made, file the original of ACP-28 with the State office copy of the application for payment in connection with which the set-off was made, and file the copy of such form with the State office copy of the application for payment in connection with which the overpayment was made.
- d. If ACP-28 was prepared in connection with A Treasury Check which the Disbursing Office has been authorized to return to the payee, file all copies in the Application for Payment Section files together with a copy of Form 1664A.
- e. If ACP-28 was prepared in connection with a Treasury Check which has been canceled, distribute ACP-28 as follows:
 - (1) Forward the original to the State accountant with a copy of the form used in effecting disposition of the remittance.
 - (2) Forward one copy to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C., if an adjustment in county association expense deduction is to be made.
 - (3) File one copy in the Application for Payment Section files, together with a copy of the form used in effecting disposition of the remittance.

- f. If ACP-28 was prepared in connection with a refund which has been deposited to the credit of the appropriation from which the overpayment was made, distribute ACP-28 as set forth in e supra, except that the additional copy shall be attached to the original of the Form 1044, Schedule of Collections, on which the refund was scheduled for deposit.

H. AD-42 - ADMINISTRATIVE REPORT

1. Purpose of Form. Form AD-42 is used to request the General Accounting Office to return a check to the payee; to furnish the General Accounting Office with an administrative report concerning a check; to request disposition of the proceeds of a check which has been covered into Outstanding Liabilities; to furnish the General Accounting Office with an administrative report with respect to a set-off case where the applicant is indebted to two agencies of the Government, one of which is an agency of the Department of Agriculture and one of which is not; and to furnish the General Accounting Office with an administrative report concerning a claim against the county association indemnity fund.
2. Preparation of Form.
 - a. Prepare AD-42 in quadruplicate in all cases except when it is used in connection with a set-off case. Prepare AD-42 in quintuplicate when it is used in connection with a set-off case.
 - b. Enter the reference number assigned by the Claims Division of the General Accounting Office in the upper left-hand corner of AD-42 if such reference number is available.
 - c. After the word "of" insert the name and address of the claimant. If a person other than the payee is making claim for the proceeds of the check, the name of the payee followed by the word "payee" shall be entered following the name and address of the claimant.
 - d. Insert the amount claimed in the space provided therefor. This amount shall be the amount which is claimed, or in the absence of a definite claim it shall be the amount of the check which is being retained by the General Accounting Office.
 - e. Enter after the words "Approved for" the amount which is properly allowable to the claimant. Such amount will usually be the amount of the check which is being held in the General Accounting Office. If there is any difference between the amount claimed and the amount approved, such difference shall be entered after the words "Differences explained below" and an explanation of such difference shall be set forth in the body of the form.

- f. Delete the word "Chargeable" if the appropriation was previously charged for the amount of the claim and insert in lieu thereof the word "Charged." Enter after the word "Charged" the symbol and title of the appropriation to which the amount approved has been charged. In the case of a claim against the county association indemnity fund enter after the word "Chargeable" the words "12X8205, Indemnity Fund, County Associations, Department of Agriculture."
- g. The following examples will indicate how the body of AD-42 should be prepared under different circumstances.
- (1) "According to the records of the _____ State Office, North Central Division, Agricultural Adjustment Administration, check number _____ in the amount of _____, dated _____, issued by G. F. Allen, Chief Disbursing Officer, in connection with application No. _____ through the Regional Disbursing Office at _____ under symbol number _____, was returned to the Regional Disbursing Office and forwarded by that office to the General Accounting Office under date of _____. The payee is still entitled to the proceeds of this check."
- (2) "According to the records of the _____ State Office of the North Central Division, Agricultural Adjustment Administration, the above-described claimant is entitled to a payment in the above-stated amount subject to a deduction for his indebtedness to the Agricultural Adjustment Administration on account of an overpayment in the amount of _____ made in connection with application for payment _____. Such overpayment was made by _____, Disbursing Officer, D. O. Symbol No. _____ and by D. O. Voucher No. _____ under date of _____. The claimant is also indebted to the _____. It is requested that a set-off be effected first in favor of the Agricultural Adjustment Administration and the amount thereof credited to appropriation _____ and that thereafter a set-off against the balance due the claimant be made in favor of the _____, and that the remainder, if any, be issued to the claimant."
- (3) "According to the records of the _____ State Office of the North Central Division, Agricultural Adjustment Administration, application No. _____ Under the _____ program was executed by John Doe, 1900 West Florida Avenue, Milwaukee, Wisconsin. Check number _____ in the amount _____"

of _____, dated _____, was drawn payable to John Doe by G. F. Allen, Chief Disbursing Officer, through the Regional Disbursing Office at _____ under Symbol No. _____, D. O. Voucher No. _____. The treasurer of the _____ County Agricultural Conservation Association erroneously mailed this check to 400 East Michigan Avenue, Milwaukee, Wisconsin, and it was delivered to and negotiated by John Doe, who was not the applicant. The payee on this check was nowise at fault in the erroneous delivery of his check or in its wrongful negotiation, and did not participate in the proceeds thereof. John Doe has been requested to refund the amount of \$ _____ which he erroneously received but he has failed to return such amount. Therefore, there is still due from him the amount of \$ _____. Since this amount has been charged against the account of the Disbursing Officer it is proposed that the amount of \$ _____ be charged against the Indemnity Fund and credited to the appropriation from which the erroneous payment was made, namely _____."

- h. If the statement of claim was previously referred to the General Accounting Office and retained by that office, delete the word "accompanying" in the first line of the report and the words "and is transmitted to you for settlement" in the second and third lines of the report.
 - i. The certifying officer shall initial the original and first copy of AD-42 below the words "Director of Finance" and the full name and address of the certifying officer shall be typed on the first copy of AD-42.
3. Distribution of Form.
- a. Forward the original and two copies together with the statement of claim, if available, to the Director of the North Central Division in all cases except where AD-42 is used in connection with a set-off case. Where AD-42 is used in connection with a set-off case, attach the original and three copies of AD-42 to Form ACP-25 and the application for payment, and forward to the General Accounting Preaudit Office.
 - b. File the remaining copy with the Application for Payment Section copy of ACP-28.
 - c. Upon receipt of a copy of the letter used in transmitting the check from the General Accounting Office to the payee of other notice of settlement, file such letter or notice with the Application for Payment Section copy of ACP-28.

I. FORM AAA-375, REQUEST FOR CANCELATION OF CHECK

1. Purpose of Form. Form AAA-375 is used to request the cancellation of a United States Treasury Check held by the General Accounting Office if such check has not been covered into "Outstanding Liabilities."
2. Preparation of Form.
 - a. Prepare AAA-375 in quintuplicate (original and four copies).
 - b. Enter in the upper right-hand corner in the spaces provided therefor the State and county code and serial number of the application under which the check was issued.
 - c. Enter in the upper right-hand corner in the space provided therefor, the schedule number. The schedule number shall be assigned in the same series as that used in connection with Form 1098, Schedule of Canceled Checks.
 - d. Enter in the upper right-hand corner in the space provided therefor the date the form is prepared.
 - e. Enter in the first paragraph in the spaces provided therefor the check number, the date of the check, the amount of the check, the location of the Disbursing Office, the D. O. symbol number, the D. O. voucher number, the name of the payee, and the date the check was forwarded to the General Accounting Office.
 - f. Enter in the blank space in the second paragraph the words "is not entitled to the proceeds of such check" in all cases except where the check is being canceled due to the death or incompetency of the payee. If the check is being canceled due to the death or incompetency of the payee, enter the words "is deceased" or the words "has been declared incompetent," as the case may be.
 - g. Enter in the blank space in the third paragraph the symbol and title of the appropriation to which the proceeds of the check are to be credited.
 - h. The original of the form shall be signed and the copies thereof initialed by the certifying officer in the space provided therefor. The title of the certifying officer shall be typed immediately beneath the space provided for his signature.
 - i. Enter in the blank space beneath the line provided for the title of the certifying officer the name of the State office.

- j. Enter in the blank space beneath the line provided for the name of the State office, the words "North Central".
- k. Enter in the space provided therefor at the bottom of the form the name and address of the chairman of the State committee.

3. Distribution of Form.

- a. Forward the original and three copies to the General Accounting Preaudit Office prior to or at the time the adjustment case is transmitted to that office.
- b. Retain the other copy of such form in the pending file until a copy of such form is returned from the General Accounting Preaudit Office indicating the action taken.
- c. Upon receipt of a copy of such form from the General Accounting Preaudit Office, indicating the action taken, enter on the copy in the pending file a notation as to the action taken by the General Accounting Office.
- d. Forward the returned copy, together with the original of ACP-28, to the State accountant.
- e. File the remaining copy with the Application for Payment Section copy of ACP-28.

J. STANDARD FORM NO. 1044, SCHEDULE OF COLLECTIONS.

- 1. Purpose of Form. Form 1044 is used to schedule remittances for deposit to the proper appropriation or account.
- 2. Preparation of Form.
 - a. Prepare Form 1044 in octuple (original and seven copies).
 - b. Do not schedule more than one time of remittance on a set of Forms 1044; that is, do not list money orders and certified checks on the same set of forms. Do not schedule remittances to be credited to the Special Deposits Account and remittances to be credited to appropriations on the same set of Forms 1044. Do not schedule remittances to be credited to different appropriations on the same set of Forms 1044. Do not schedule remittances for more than one county on the same set of Forms 1044.
 - c. Enter the State and county code above the words "Schedule of Collections."
 - d. Enter on the first line in the upper right-hand corner the schedule number. If the remittance is to be deposited in the regular appropriation, assign number "1" to the first set of

forms for a program and assign consecutive numbers to succeeding sets of such forms. The schedule number shall be preceded by an identification of the applicable program; i.e., "39-ACP-1", etc. If Form 1044 is prepared in connection with a price adjustment or parity payment program, enter above the title of the form the name of the commodity in connection with which the remittance was received. If the remittance is to be deposited in the Special Deposits Account assign number "2001" to the first set of forms prepared in a fiscal year and assign consecutive numbers to succeeding sets of such forms. The schedule number shall be preceded by an identification of the applicable fiscal year, i.e., "40-2001", "40-2002", etc.

- e. Enter in the space immediately above the words "Department or Establishment" the word "Agriculture."
- f. Enter in the space above the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
- g. Enter immediately following the words "Received by" the name "G. F. ALLEN"; enter above the word "Title" the words "Chief Disbursing Officer"; and enter immediately above the word "Station" the city and State where the Regional Disbursing Office is located.
- h. Enter immediately following the word "Period" the month during which it is anticipated that the Disbursing Office will handle the form.
- i. Enter in the space provided therefor the D. O. symbol number furnished by the Disbursing Office to be used for this purpose.
- j. Enter in the first column under the caption "Date Received", the date of receipt of the remittance.
- k. Enter in the second column under the caption "Receipt No." the receipt number shown on the third line at the right-hand side of ACP-23.
- l. Enter in the third column under the caption "Name of Remitter" the name of the applicant who is to receive credit for the remittance. Enter under the name of the applicant the type of remittance, "Money Order", "Certified Check", etc.; and if the remittance has been made by check enter the name of the bank upon which such check was drawn.
- m. Enter in the fourth column the words "Payee not entitled". If the refund was made in connection with an erroneous payment to which the General Accounting Office has taken exception on Form 2034 or Form 1100, enter after the words "Payee not entitled", the words "G.A.O. disallowance". Enter in this column the number of the check by which the overpayment was made and the D.O.

voucher number of the schedule form on which such check was listed and the period in which the items listed under the D.O. voucher number were paid. Also enter the name of the Disbursing Officer.

- n. Enter in the fifth column the amount of the remittance.
- o. Enter in the last column the symbol and title of the appropriation or account which is to be credited.
- p. Obtain the total for all amounts shown in the fifth column and enter such total in the space provided therefor.
- q. Enter immediately following the word "Forwarded" in the lower right-hand corner of the form the date such form is forwarded to the Disbursing Office. The certifying officer shall sign on the next line following the word "By" and enter his title in the next line following the word "Title". The name and title of the certifying officer shall be typed on all copies.
- r. Make no entries in the lower left-hand corner of the form as this space is reserved for the use of the Disbursing Office.
- s. Stamp on one copy the words "Forward to Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C."

3. Distribution of Form.

- a. Forward the original and three copies (including the copy for the Control Accounts and Reports Section) to the Disbursing Office together with the remittance (money order, certified check, etc.). Attach to the original of Form 1044, a copy of ACP-28.
- b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.
- c. Forward one copy, together with a copy of the letter of explanation from the county office with respect to the refunds, to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
- d. Retain the other two copies in a pending file until the receipted copy is returned from the Disbursing Office with the certificate of deposit number indicated thereon.
- e. Upon receipt of the original and three copies, the Disbursing Office clerk will fill in the first and second lines in the lower left-hand corner of the form and will retain one copy in the Disbursing Office, return one copy to the State office, forward one copy to the Control Accounts and Reports Section, Agricultural Adjustment Administration, and forward the original to the Treasury Department, Washington, D. C.

- f. When the receipted copy is returned by the Disbursing Office, enter on the copies in the pending file the certificate of deposit number and the date shown in the lower left-hand corner of the receipted copy.
- g. Forward the receipted copy to the State accountant.
- h. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- i. File one copy with the Application for Payment Section copy of ACP-28.

K. STANDARD FORM NO. 1044, SCHEDULE OF COLLECTIONS PREPARED BY DISBURSING OFFICE

- 1. Preparation of Form. Where the county committee or an applicant transmits a remittance to the Disbursing Office instead of the State office, the Disbursing Office will prepare Form 1044 (Schedule of Collections) and credit the amount of the remittance to the Special Deposits Account. A copy of such form will be transmitted to the Application for Payment Section with a notation thereon to the effect that such form was prepared in the Disbursing Office. Upon receipt of Form 1044 so prepared, prepare two additional copies of such form and enter on each copy thereof above the schedule number, if any, assigned by the Disbursing Office, a schedule number in the same series as that assigned to Schedules of Collections listing remittances to be deposited to the credit of the Special Deposits Account. Such schedule shall thereafter be referred to by the schedule number assigned by the Disbursing Office and the schedule number assigned by the Application for Payment Section.
- 2. Distribution of Form.
 - a. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
 - b. Forward one copy to the State accountant.
 - c. File the remaining copy with the Application for Payment Section copy of ACP-28.

L. STANDARD FORM NO. 1046, SCHEDULE OF TRANSFERS - SPECIAL DEPOSITS.

- 1. Purpose of Form. Form 1046 is used to transfer funds from the Special Deposits Account to the proper appropriation.
- 2. Preparation of Form.
 - a. Prepare Form 1046 in octuple (original and seven copies).
 - b. Enter the schedule number in the space provided therefor in the upper right-hand corner of the form. Assign number

"1" to the first set of forms prepared for a program and assign numbers consecutively to succeeding sets of forms. The schedule number shall be preceded by an identification of the applicable program; i.e., "39-ACP-1", "39-SB-1", etc. If Form 1046 is prepared in connection with a price adjustment or parity payment program, enter above the title of the form the name of the commodity in connection with which the remittance was received.

- c. Enter over the words "Department or Establishment" the word "Agriculture."
- d. Enter over the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
- e. Enter following the words "Made by" the name "G. F. ALLEN"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter over the word "Station" the city and State where the Disbursing Office is located.
- f. Enter following the word "Period" the month in which it is anticipated that the Disbursing Office will effect the transfer of the funds.
- g. Enter after the words "D. O. Symbol No." the symbol number furnished by the Disbursing Office for this purpose.
- h. Enter in the first four columns the data shown in the corresponding columns of the Form 1044, Schedule of Collections, upon which such refund was previously scheduled. If the refund was made in connection with an erroneous payment to which the General Accounting Office has taken exception on Form 2084 or Form 1100, enter after the words "Payee not entitled" in the fourth column the words "G.A.O. disallowance." Enter the symbol and title of the particular special deposit account affected, in the fourth column of Form 1046. If only one special deposit account is affected by the Form 1046, the symbol and title of the account should be entered only once, immediately beneath the title of the fourth column.
- i. Enter in the column headed "Amount to be Transferred to the Regular Account" the following:
 - (1) If the amount scheduled on Form 1044 is in excess of that due from the debtor by less than 25 cents, enter the amount scheduled on Form 1044.
 - (2) If the amount scheduled on Form 1044 is in excess of that due from the debtor by 25 cents or more enter the amount due from the debtor.
 - (3) If the amount scheduled on Form 1044 is less than that due from the debtor by less than 50 cents, enter the

amount shown on Form 1044, and enter the name of the debtor and the amount by which the amount of the remittance is less than the amount due on the Register of Indebtedness, but do not make any affirmative effort to collect the balance due.

- (4) If the amount scheduled on Form 1044 is less than that due from the debtor by 50 cents or more, enter the amount shown on Form 1044 and request the debtor to make an additional refund to cover the balance due, and enter the name of the debtor and the amount by which the amount of the remittance is less than the amount due on the Register of Indebtedness.
- j. Enter in the column headed "Fund to be Credited, etc." the symbol and title of the appropriation to be credited.
- k. The certifying officer shall sign and enter his title in the spaces provided in the lower right-hand corner of the original form and his name and title shall be typed on all other copies.
- l. Stamp on one copy the words "Forward to Control Accounts and Reports Section, A.A.A., Washington, D. C."

3. Distribution of Form.

- a. Forward the original and three copies (including the copy for the Control Accounts and Reports Section) to the Disbursing Office.
- b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.
- c. Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D.C.
- d. Retain the other two copies in a pending file until the receipted copy is returned from the Disbursing Office with the certificate of deposit number and date of deposit indicated thereon. Enter these data on the two copies in the pending file.
- e. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D.C.
- f. Forward the receipted copy to the State accountant.
- g. Retain one copy in the Application for Payment Section files.

M. STANDARD FORMS NO. 1047 AND NO. 1048, PUBLIC VOUCHER FOR REFUNDS.

1. Purpose of Forms. Forms 1047 and 1048 are used to authorize the Disbursing Office to reimburse an applicant who has made a refund of an amount which is more than 25 cents greater than the amount which was due, and is also used to reimburse a producer where an erroneous set-off has been made against his payment provided that the funds of the appropriation credited by the erroneous set-off are available for expenditure by the Regional Disbursing Office.
2. Preparation of Forms.
 - a. If the Form 1047 is prepared to authorize reimbursement of the excess amount of a refund.
 - (1) Prepare Form 1047 in triplicate (original on Form 1047 and two copies on Form 1048).
 - (2) Enter on the first line in the upper right-hand corner the serial number. Assign number "2001" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. The serial number shall be preceded by an identification of the applicable program and the State and county code; i.e., "39-ACP-33-022-2001," "39-PA-33-022-2001," etc.
 - (3) Enter in the space provided therefor in the upper right-hand corner the D.O. Voucher number under which payment was made.
 - (4) Enter after the words "Department of Agriculture" the words "A.A.A. _____ State Office."
 - (5) Enter after the word "Location" the name of the city and State in which the State office is located.
 - (6) Enter after the words "Appropriation or Fund" the words "Special Deposit" and enter the symbol number of the special deposits account.
 - (7) Enter after the word "To" the name of the payee.
 - (8) Enter after the word "Address" the words "In care of" and enter the name and address of the treasurer of the county agricultural conservation association.
 - (9) Enter after the word "on" the words "Schedule of Collection No." and the number of the Form 1044 upon which the refund was scheduled and enter the date scheduled.

- (10) Enter after the word "for" the information appearing in the fourth column of Form 1044 upon which the refund was scheduled.
 - (11) Enter after the words "Amount of Deposit" the amount of the refund scheduled on Form 1044, Schedule of Collections.
 - (12) Enter after the words "Applied as explained in 'Remarks' below" the amount which has been transferred to the appropriation.
 - (13) Enter after the words "Balance authorized to be refunded", the amount to be returned to the payee.
 - (14) Under "Remarks" explain fully the reason for returning all or part of the refund to the payee and the disposition made of the balance of such refund, if any.
 - (15) Enter in the lower left-hand corner the date the form is prepared.
 - (16) Do not make any entries below the double line.
 - (17) The certifying officer shall sign Form 1047 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on both copies of Form 1048.
- b. If the Form 1047 is prepared to authorize reimbursement of amounts erroneously set off against an applicant's payment--
- (1) Prepare Form 1047 in quintuple (original on Form 1047 and four copies on Form 1048).
 - (2) Enter on the first line in the upper right-hand corner the serial number. Assign number "1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. The serial number shall be preceded by an identification of the program, the appropriation for which was credited with the erroneous set-off, and the State and county code, i.e., "38-ACP-33-066-1," "39-ACP-33-066-1," etc. If Form 1047 has been prepared against a price adjustment or parity payment program appropriation, enter above the title of the form the name of the applicable commodity.
 - (3) Enter after the words "Department of Agriculture," the words "A.A.A. _____ State Office."

- (4) Enter after the word "Location" the name of the city and State in which the State office is located.
- (5) Enter after the words "Appropriation or Fund" the symbol and title of the appropriation which was credited with the amount of the erroneous set-off.
- (6) Enter after the word "To" the name of the payee.
- (7) Enter after the word "Address" the words "In care of," followed by the name and address of the treasurer of the county agricultural conservation association.
- (8) Enter after the word "on" the date shown in the upper right-hand corner of the Form 1096 on which the set-off was scheduled. If more than one set-off was scheduled, enter the date of each Form 1096. If the set-off was made by means of a voucher reduction, enter after the word "on" the date shown in the upper right-hand corner of the schedule of disbursements in connection with which the set-off was made.
- (9) Enter after the word "for" the words "Alleged Indebtedness."
- (10) Enter after the words "Amount of Deposit" the amount of the erroneous set-off. If more than one set-off has been made, enter the total of such set-offs.
- (11) Enter after the words "Applied as explained in 'Remarks' below" the proper amount of the set-off.
- (12) Enter after the words "Balance authorized to be refunded" the amount to be returned to the payee.
- (13) Enter in the body of the form under the word "Remarks" a complete explanation of the manner in which the erroneous set-off was made. There should be included in such explanation the amount of the set-off, the name of the applicant, the State and county code and serial number of the application and the name of the program under which the erroneous set-off was made. If the set-off was made by means of Form 1096 reference should be made to the schedule number and the certificate of deposit number of Form 1096 and the date of deposit. If the set-off was made by means of a voucher reduction reference should be made to the Disbursing Office

voucher number of the voucher under which the erroneous set-off was made. If the refund is to be made because of erroneous set-offs for more than one of the items, crop insurance premium advances, grants of aid, and overpayments, the amount of the refund for each of such items shall be shown separately in the body of Form 1047. The following examples will indicate how the body of Form 1047 should read:

- (a) "A set-off in the amount of \$9.00 was made against the payment due John Doe under 1939 Agricultural Conservation Program application number 33-066-5200. This set-off was accomplished by Standard Form 1096, Schedule No. 39-ACP-2, Certificate of Deposit No. 1-154, dated January 5, 1940. It has been determined that Mr. Doe was not overpaid under the 1938 Agricultural Conservation Program and therefore a refund in the amount of \$9.00 is due him."
- (b) "Mr. John Doe received a 1939 crop insurance premium advance in the amount of \$25.00. Because of this indebtedness a set-off in the amount of \$17.00 was made from the 1939 wheat price adjustment payment due him under application 33-066-3-25 by means of Standard Form 1096, Schedule No. 39-PA-3, Certificate of Deposit No. 9-1016, dated January 5, 1940. A set-off of \$10.00 was made from the indemnity payment due under 1939 wheat crop insurance application 33-066-3T by means of Standard Form 1096, Schedule No. 273, Certificate of Deposit No. 9-1017, dated January 6, 1940, prepared by the branch office of the Federal Crop Insurance Corporation, Minneapolis, Minnesota. Since the amount of \$27.00 which was set off was \$2.00 in excess of the amount due, a refund in the amount of \$2.00 is due Mr. Doe."
- (c) "Mr. John Doe received a 1939 crop insurance premium advance in the amount of \$15.00. Because of this indebtedness the amount of payment which was due Mr. Doe under 1938 Agricultural Conservation Program application for payment 33-066-5600 was reduced in the amount of \$15.00 by means of a voucher reduction in connection with D. O. Voucher 9-16400. It has been determined that the amount of the advance, \$15.00, was refunded by Mr. Doe and scheduled on Standard Form

No. 1044, Schedule No. 38-ACP-12, Certificate of Deposit No. 9-1465, dated July 1, 1939.
Therefore, a refund in the amount of \$15.00 is due him."

- (14) Enter in the lower left-hand corner the date the form is prepared.
- (15) Make no entries below the double line.
- (16) The certifying officer shall sign Form 1047 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1048.

3. Distribution of Forms.

a. When drawn against the special deposits account

- (1) Forward Form 1047 and one copy of Form 1048 to the Disbursing Office together with the original and three copies of the schedule of disbursements.
- (2) File the remaining copy of Form 1048 with the Application for Payment Section copy of ACP-28.

b. When drawn against an appropriation.

- (1) Forward Form 1047 and two copies of Form 1048 to the Disbursing Office together with the original and three copies of the schedule of disbursements.
- (2) Forward one copy of Form 1048 to the State accountant and file the remaining copy of Form 1048 in the Application for Payment Section.
- (3) When the Disbursing Office has completed the action in connection with Form 1047, one copy of Form 1048 will be returned to the State office. Upon receipt of the copy of Form 1048 from the Disbursing Office, forward such copy to the State accountant.

N. STANDARD FORM NO. 1064, REVISED - SCHEDULE OF DISBURSEMENTS.

- 1. Purpose of Form. Form 1064 is used to schedule payments to applicants under programs in connection with which no deductions for county association expenses are made, including payments made by means of Forms 1047 and 1048 drawn against the appropriations for such programs. Form 1064 is also used to schedule all Forms 1047 and 1048 drawn against the special deposits account.

2. Preparation of Form.

a. When used to schedule payments to applicants.

- (1) Prepare Form 1064, revised, in septuple (original and six copies). The vouchers to be listed on one set of Form 1064 should not contain more than approximately 300 payees.
- (2) Enter in the space above the words "Department or Establishment" the word "Agriculture."
- (3) Enter in the space above the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
- (4) Enter in the space following the word "By" the name "G. E. Allen."
- (5) Enter in the space above the words "Title or rank" the words "Chief Disbursing Officer."
- (6) Enter in the space above the word "Station" the name of the city and State in which the Regional Disbursing Office is located.
- (7) Enter in the space following the word "Period" the name of the month in which it is expected that the payments scheduled on Form 1064 will be made.
- (8) Enter in the space following the words "Symbol No." the symbol number of the assistant disbursing officer.
- (9) Enter in the space following the words "Bureau Schedule No." the bureau schedule number. Assign number "1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. The schedule number shall be preceded by an identification of the applicable program; i.e., "39-PA-1". If Form 1064 is prepared in connection with a price adjustment program, ^{or parity program} enter above the title of the form the name of the commodity in connection with which the payment is being made.
- (10) Enter in the space following the word "Date" the date of preparation.
- (11) Make no entries in the first two columns.
- (12) Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each sheet of the public voucher covered by Form 1064.

- (13) After entering the administrative number for a public voucher enter on the same line in the column entitled "Payee" the name of the payee as shown on such public voucher.
 - (14) Enter to the right of the name of the payee in the column headed "Payee" the number of payees in the lot. If the Treasurer of the United States is shown as payee in more than one place on the continuation sheet as a result of a deduction in favor of any agency of the Government other than the Agricultural Adjustment Administration, he would be regarded as a separate payee in each such case. If the Treasurer of the United States was shown as payee in more than one place on the continuation sheet as a result of set-offs in favor of the Agricultural Adjustment Administration, the Treasurer of the United States will be regarded as one payee for all of such set-offs in favor of the Agricultural Adjustment Administration.
 - (15) Enter in the column headed "Symbol of Appropriation or Fund," the symbol of the applicable appropriation. This symbol number need not be repeated.
 - (16) Enter in the column entitled "Amount" the amount of payment entered on the public voucher.
 - (17) Enter the word "Total" on the last line of Form 1064 and enter the total of the amounts in the column headed "Amount," on the last line of Form 1064 in the "Amount" column.
 - (18) Enter at the bottom of the form above the word "Title" the title of the certifying officer.
 - (19) The original of Form 1064 shall be referred to the State accountant to be stamped "Funds Available."
 - (20) Stamp on the third copy of Form 1064 "Forward to Control Accounts and Reports Section, A.A.A., Washington, D. C."
 - (21) When Form 1064 is completed the certifying officer shall sign the original of such form.
- b. When used to schedule Forms 1047 and 1048 drawn against the special deposits account, prepare Form 1064 as set forth in a above with the following exceptions:
- (1) Prepare Form 1064 in quintuple (original and four copies).

- (2) Enter in the space following the words "Bureau Schedule No." the schedule number. Assign number "1" to the first set of forms and assign consecutive numbers to succeeding sets of forms. The schedule number shall be preceded by an identification of the applicable program and the number "1047"; i.e., "39-ACP-1047-1."
- (3) Enter in the column entitled "Bureau or Office Voucher Number" the serial number of Form 1047.
- (4) Enter in the column headed "Symbol of Appropriation or Fund" the words "Special Deposits" and the symbol number of the special deposits accounts.

5. Distribution of Form.

a. When used to schedule payments to applicants including payments on Forms 1047 and 1048 drawn against an appropriation.

- (1) Forward the original and five copies (including the copy for the Control Accounts and Reports Section) to the General Accounting Preaudit Office unless the vouchers scheduled thereon are Forms 1047 and 1048 drawn against an appropriation in which event forward such forms to the Disbursing Office.
- (2) Forward one copy to the State accountant.
- (3) When a copy of 1064 is returned from the Disbursing Office forward such copy to the State accountant.

b. When used to schedule Forms 1047 and 1048 drawn against the special deposits account

- (1) Forward the original and three copies (including the copy for the Control Accounts and Reports Section) to the Disbursing Office.
- (2) Forward one copy to the State accountant.
- (3) When a copy of 1064 is returned from the Disbursing Office forward such copy to the State accountant.

6. STANDARD FORM NUMBER 1096, SCHEDULE OF VOUCHER DEDUCTIONS

1. Purpose of Form. Form 1096 is used to schedule set-offs in favor of the Agricultural Adjustment Administration.

2. Preparation of Form.

a. Prepare Form 1096 in nonuple (original and eight copies) for all set-off cases except those involving commodity

contracts. In the case of set-offs covering indebtedness under commodity contracts, prepare Form 1096 in decuple (original and nine copies). Type on one copy "Forward to Control Accounts and Reports Section, A.A.A., Washington, D. C." If the form is prepared in decuple, type on the additional copy "Forward to Comptroller, A.A.A., Washington, D. C."

- b. Do not list on the same set of Form 1096 amounts to be deposited into a trust fund, the General Fund of the Treasury, and amounts to be deposited into an appropriation; i.e., do not list set-offs for failure to pay marketing quota penalties and set-offs for overpayment on the same set of Form 1096.
- c. Enter on the first line in the upper right-hand corner the schedule number. Assign number "1" to the first set of forms, and assign consecutive numbers to the succeeding sets of forms. Schedule numbers shall be preceded by an identification of the applicable program; i.e., "39-ACP-1," etc. If more than one sheet of such form is used, number such sheets consecutively, beginning with number "1."
- d. Enter in the third line in the upper right-hand corner over the word "Date" the date the form is prepared.
- e. Enter over the words "Department or Establishment" the word "Agriculture."
- f. Enter over the words "Bureau or Office," the letters "A.A.A." and the name of the State office.
- g. Enter after the words "Made by" and over the word "Name" the name "G. F. Allen;" enter over the word "Title" the words "Chief Disbursing Officer;" and enter above the word "Station," the city and State where the Regional Disbursing Office is located.
- h. Enter immediately following the word "Period" and above the words "Month or quarter ended," the month during which it is anticipated that the Disbursing Office will handle the form.
- i. Enter the Disbursing Officer's symbol number in the space provided therefor. The Assistant Disbursing Officer will furnish the State office with the symbol used by such Disbursing Officer.
- j. Make no entry in the column headed "D. O. Voucher Number."
- k. Enter in the column headed "Bureau or Office Voucher Number" opposite each appropriation to be entered in the next column the administrative number of the

voucher on which the set-off is scheduled. If set-offs for more than one voucher are to be credited to an appropriation on the same set of Forms 1096, the administrative number of each voucher shall be entered opposite the first set-off item for the voucher to be entered in the column headed "Appropriation and/or Fund to be Credited."

1. Enter in the column headed "Appropriation and/or Fund to be Credited," the symbol and title of the appropriation to be credited.
 - (1) If an appropriation is being credited because of set-offs for crop insurance premium advances or grants of aid, a reference such as "1940 CIP Advance" or "1939 Grant of Aid" shall be entered beneath the symbol and title of the appropriation.
 - (2) If a price adjustment or parity payment program appropriation is to be credited, the name of the commodity with respect to which the overpayment was made shall be entered beneath the symbol and title of the appropriation. If a price adjustment or parity payment program appropriation is to be credited because of overpayments with respect to more than one commodity, the name of each commodity and the total of the set-offs for each commodity shall be entered beneath the symbol and title of the appropriation.
 - (3) If an appropriation is to be credited because of set-offs for overpayments under commodity contracts, the name of the person overpaid, an identification of the program and contract under which the overpayment was made, and the amount of the set-off must be shown for each case. No reference to the name of the disbursing officer or the Disbursing Office voucher number of the voucher under which the overpayment was made shall be entered.
 - (4) If a set-off made in connection with an erroneous payment to which the General Accounting Office has taken exception on Form 2084 or Form 1100, is included in an amount credited to an appropriation, the name of the person overpaid, an identification of the program and contract or application under which the overpayment was made, the amount of the overpayment; the Disbursing Office Voucher Number under which the overpayment was made, the date of the Disbursing Office voucher, and the name of the Disbursing Officer must be shown. Enter in parenthesis after the amount of the overpayment the words "G.A.O. Disallowance."

- (5) If an appropriation is to be credited because of set-offs for more than one of the items, crop insurance premium advances, grants of aid, and overpayments, an identification of each of such items, together with a total of the set-offs for each of such items, shall be entered beneath the symbol and title of the appropriation.
- (6) If an appropriation is to be credited because of set-offs for more than one voucher, the various amounts to be credited to such appropriation shall be listed and properly identified beneath the symbol and title of the appropriation.
- m. Enter in the column headed "Amount of Deductions," on the same line as the appropriation to be credited, in the preceding column, the total amount of the set-offs to be credited to such appropriation.
- n. Enter the total of the items listed in the column headed "Amount of Deduction" in the space provided therefor.
- o. The original shall be signed by the certifying officer and his name shall be typed on all copies.
- p. Make no entries below the signature of the certifying officer.

3. Distribution of Form.

- a. Forward the original and four copies (including the copy marked "Forward to Control Accounts and Reports Section") to the General Accounting Preaudit Office and retain the remaining copies in the State office files.
- b. If all items on Form 1096 have not been deleted, the General Accounting Preaudit Office will forward the original and three copies to the Disbursing Office and the Disbursing Office will forward one copy to the Control Accounts and Reports Section. If all items on Form 1096 have been deleted, the General Accounting Preaudit Office will return all copies to the State office where they shall be filed.
- c. When a copy of the schedule of disbursements is returned from the General Accounting Preaudit Office, distribute two copies of Form 1096 as follows; unless all items originally listed thereon have been deleted:
 - (1) Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

- (2) Forward one copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C.

d. When a copy of Form 1096 is returned from the Disbursing Office with the certificate of deposit number and date of deposit shown thereon, enter such data on the remaining copies of Form 1096 which were retained in the State office and distribute such copies as follows:

- (1) Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- (2) Forward one copy to the Comptroller, Agricultural Adjustment Administration, Washington, D. C. if the set-off is made to cover an indebtedness under a commodity contract.
- (3) Forward one copy to the State accountant.
- (4) Retain the remaining copy in the Application for Payment Section files.

P. STANDARD FORM NO. 1097, REQUEST FOR CORRECTIONS IN APPROPRIATION, FUND, LIMITATION, AND OFFICIAL PROJECT ACCOUNTS.

1. Purpose of Form. Form 1097 is used to make adjustments in appropriations, funds, or limitations which have been erroneously charged or credited.

2. Preparation of Form.

- a. Prepare Form 1097 in septuple (original and six copies), unless prepared in connection with an erroneous set-off which was made because of an indebtedness to the Agricultural Adjustment Administration under a commodity contract, in which case prepare Form 1097 in octuple (original and seven copies).
- b. Make no entry in the upper right-hand corner in the space provided for the reference number.
- c. Enter in the space above the words "Department or Establishment" the word "Agriculture."
- d. Enter in the space above the words "Bureau or Office" the letters "AAA" followed by the name of the State office.
- e. Enter in the space above the word "Date" the date the form is prepared.
- f. Enter in the space above the words "Disbursing Officer" the name "G. F. Allen" and enter in the spaces provided therefor in the next line the location of the Regional Disbursing Office and the Disbursing Office symbol number.

- g. Enter in the column headed "Reference (Vou., Schedule, or C/D number)" the schedule number, and the D. O. voucher number of the payment against which the erroneous set-off was made. If the adjustment involves collections, enter also the certificate of deposit number shown on Form 1044, Schedule of Collections, or Form 1096, Schedule of Voucher Deductions. Enter also the D. O. voucher number under which the indebtedness arose.
- h. Enter in the column headed "Period of Account" the month and year of the account during which the erroneous set-off or collection was scheduled.
- i. In the case of an erroneous set-off, enter in the column headed "Appropriation, Limitation, and Project Symbol," under the subheadings "To be charged" and "To be credited," the symbol number of the appropriation which was erroneously credited with the amount of the set-off, and the symbol number of the appropriation charged with the amount of the set-off, respectively. In the case of an erroneous charge against an appropriation, enter under the subheadings "To be Charged" and "To Be Credited" the symbol number of the correct appropriation and the symbol number of the appropriation which was erroneously charged, respectively.
- j. Enter in the column headed "Amount" the amount of the adjustment to be made between the appropriations.
- k. Enter in the body of the form under the heading "Full Explanation of Error and Reason for Adjustment" a complete explanation of the error which was made in charging or crediting an appropriation. The explanation must be to the effect that the charge or credit was made through error. If an adjustment payment will be authorized, this fact should be stated. Such explanation should include the names of all parties involved, and any other pertinent information that may facilitate the handling of the adjustment.
- l. The certifying officer shall sign the original of Form 1097 and the copy, if any, which is to be forwarded to the G-A-P-O- with an adjustment application in the space provided for the signature of the approving officer and shall enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1097.
- m. Do not make any entries in the space provided for the use of the General Accounting Office.
- n. Stamp or type on one copy the words "Forward to Control Accounts and Reports Section, AAA, Washington, D. C." and stamp or type on one copy "Return to North Central Division, Room No. 5718, South Building." If the Form 1097 was prepared in connection with an erroneous set-off which was made for an indebtedness under a commodity contract, stamp or write on one copy the words "Forward to Comptroller, AAA."

3. Distribution of Form.

a. If the Form 1097 was not prepared in connection with an erroneous set-off which was made because of an indebtedness under a commodity contract, forward the original and 4 copies (including the copies marked "Forward to Control Accounts and Reports Section, AAA, Washington, D. C." and "Return to North Central Division, Room No. 5718, South Building") to the North Central Division. Retain one copy in the Application for Payment Section file and forward the other copy of Form 1097 together with the adjustment application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.

- (1) The North Central Division will retain one copy and forward the original and three copies to the Office of Budget and Finance.
- (2) The Office of Budget and Finance will retain two copies and forward the original and one copy to the General Accounting Office.
- (3) When action has been taken, the General Accounting Office will retain the original and return the executed copy to the Office of Budget and Finance.
- (4) The Office of Budget and Finance will retain one executed copy, forward one executed copy to the Control Accounts and Reports Section, and return the other executed copy to the North Central Division for return to the State office.
- (5) When the executed copy is received in the State office from the North Central Division, enter on the copy in the Application for Payment Section file the action taken thereon by the General Accounting Office.
- (6) Forward the executed copy received from the North Central Division to the State accountant.

b. If the Form 1097 was prepared in connection with an erroneous set-off which was made because of an indebtedness under a commodity contract, forward the original and 5 copies (including the copy marked "Forward to Comptroller, AAA,") in addition to the copies mentioned hereinbefore to the North Central Division. Retain one copy in the Application for Payment Section file and forward the other copy of Form 1097, together with the adjustment application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be

necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.

- (1) The disposition of the original and the copies of Form 1097 will be the same as in a, supra, except that the extra copy marked "Forward to Comptroller, A.A.A.", will be forwarded to the Comptroller of the Agricultural Adjustment Administration by the Office of Budget and Finance after action has been taken by the General Accounting Office.

Q. STANDARD FORM NO. 1098, SCHEDULE OF CANCELED CHECKS

1. Purpose of Form. Form 1098 is used to schedule United States Treasury checks held by the Disbursing Office, for deposit to the appropriation against which such checks were drawn.
2. Preparation of Form.
 - a. Prepare Form 1098 in decuple (original and nine copies).
 - b. Enter the State and county code above the words "Schedule of Canceled Checks". Do not schedule checks from more than one county association on one set of Forms 1098. Do not schedule checks issued in connection with different appropriations on the same schedule.
 - c. Enter in the first line in the upper righthand corner the schedule number. Assign number "1" to the first set of forms for each program and assign consecutive numbers to succeeding sets of forms. The schedule number shall be preceded by an identification of the applicable program; i.e., "40-SB-1", "40-ACP-1", etc. If Form 1098 is prepared in connection with a price adjustment or parity payment program, enter above the title of the form the name of the commodity in connection with which the check was issued. Do not include more than one sheet in any schedule.
 - d. Enter in the space above the words "Bureau or Office" following the letters "AAA", the name of the State office.
 - e. Enter immediately following the words "Submitted by" the name "G. F. Allen", and immediately following such name the words "Chief Disbursing Officer"; and enter immediately above the word "Station" the city and State where the Regional Disbursing Office is located.

- f. Enter immediately following the word "Period" the month during which it is anticipated that the Disbursing Office will handle such form.
- g. Enter in the space provided therefor the Disbursing Office symbol number furnished by the Disbursing Office.
- h. Enter in the first column the date of the check.
- i. Enter in the second column the number of the check which is to be canceled.
- j. Enter in the third column the name of the payee.
- k. Enter in the fourth column the words "Payee not entitled" in all cases except where the check is being canceled due to the death, incompetency, or disappearance of the payee. If the check is being canceled due to the death, incompetency, or disappearance of the payee, enter the words "Payee deceased", or the words "Payee incompetent", or the words "Payee disappeared" as the case may be. Enter beneath such words the D. O. voucher number. This number may be obtained from Form 1664-A or from the Schedule of Disbursements.
- l. Enter in the fifth column the amount of the check.
- m. Enter in the last column the symbol and title of the appropriation to be credited, including the expenditure limitation.
- n. Enter in the space provided at the bottom of the form the date Form 1098 is prepared.
- o. The Certifying Officer shall sign the line "Transmitted by" and enter his title on the next line following the word "Title". The name and title of the Certifying Officer shall be typed on all copies of the form.
- p. Obtain the total for all amounts shown in the fifth column and enter such total in the space provided therefor.
- q. Make no entries below the word "Total" as this space is reserved for the use of the Disbursing Office.
- r. Stamp on one copy the words "Forward to Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C." Stamp or type on two copies the words "Transmit to General Accounting Preaudit Office" followed by the address of that office.

3. Distribution of Form.

- a. Forward the original and six copies (including the copy for the Control Accounts and Reports Section and the copies for the General Accounting Preaudit Office) to the Disbursing Office.
- b. Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
- c. Retain two copies in a pending file until the receipted copy is returned from the Disbursing Office.
- d. Upon receipt of the original and six copies, the Disbursing Office clerk will fill in the period of the Account Current to which the amount of the checks shown on Form 1098 are charged, will enter the date and his name and title in the spaces provided therefor at the bottom of the form and will retain one copy in the Disbursing Office. One copy will be returned to the State office, two copies will be forwarded to the General Accounting Preaudit Office, one copy will be forwarded to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C., and the original and one copy will be forwarded to the Treasury Department, Washington, D. C., from whence the original will be forwarded to the General Accounting Office in Washington, D. C.
- e. When the receipted copy is returned by the Disbursing Office, enter on the copies in the pending file the month of the Account Current to which the checks shown on Form 1098 were charged by the Disbursing Officer together with the date shown in the lower lefthand corner of the form.
- f. Forward the receipted copy to the State Accountant.
- g. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- h. File the remaining copy with the Application for Payment Section copy of ACP-28.

R. FORM 1100 - NOTICE OF EXCEPTIONS AND REPLY TO EXCEPTIONS.

1. Purpose of Form. Form 1100 is used to reply to exceptions by the General Accounting Office listed on such form.
2. Preparation of Form.
 - a. Upon recovery by refund or set-off of all or a part of the amount to which exception was taken or upon receipt of forms

or information (including information that the exception was erroneously taken) which will provide a basis for a reply to the exception, prepare a reply on the original and two copies of Form 1100. In the case of misdelivery of a check, reply to Form 1100 may be made when a claim is made against the indemnity fund for the amount of the check. If, after recovery of part of the amount to which exception was taken and after a reply has been made on Form 1100, an additional amount is recovered, an additional reply to the exception shall be made on "revised" Forms 1100 furnished by the General Accounting Office.

- b. Enter the reply to the exception in the spaces provided therefore. There shall be included in the reply a reference to the schedule number of Form 1044 or Form 1096 on which any refund or set-off was scheduled, the amount of such refund or set-off, and the certificate of deposit number and date of deposit shown on such forms.
- c. The certifying officer shall sign Form 1100 in the space following the words "Administratively verified by" and shall enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1100.

5. Distribution of Form

- a. Forward the original and first copy to the Director of the North Central Division.
- b. File the other copy with the related voucher form.

S. FORM 2085 - REPLY TO EXCEPTIONS

- 1. Purpose of Form - Form 2085 is used to reply to exceptions by the General Accounting Office listed on Form 2084.
- 2. Preparation of Form
 - a. Upon receipt of Form 2084, prepare Form 2085 in triplicate (original and two copies). If, after Form 2085 has been prepared in reply to the exceptions listed on Form 2084, a refund is received or a set-off is made, an additional set of Form 2085 shall be prepared.
 - b. Enter in the spaces provided therefor in the upper right-hand corner, the Disbursing Office voucher number, the month and year in which said voucher was paid, and the appropriation symbol number.
 - c. Enter in the space provided therefor in the upper-central part of the form, above the words "Bureau or Office", the words "AAA _____ State Office" and enter in the blank space the name of the State office.

- d. There shall be entered in the space provided therefor below the words "Reply to Exceptions" a statement in reply to the exception noted on Form 2084. If Form 2084 was prepared in connection with a check which was properly drawn but was erroneously delivered to a person not entitled thereto, the reply to the exception noted on Form 2084 should be similar to the following:

"According to the records of the _____
State office the voucher prepared in connection
with check No. _____, payable to
_____ was properly prepared.
The certifying officer was in no way responsible
for the misdelivery of this check."

In the event a refund has been received or a set-off has been made there shall be included on Form 2085 a statement setting forth the amount of the refund or set-off, the schedule number of the Form 1044 or Form 1096 on which such refund or set-off is listed and the certificate of deposit number and date of deposit shown on such forms.

- e. Enter following the words "Administratively verified" the name of the certifying officer, and enter following the word "Title" the title of the certifying officer.
- f. Enter in the lower right-hand corner the name of the accountable officer (G. F. Allen) and the D. O. symbol number.
- g. Form 2085 shall be signed by the certifying officer.

3. Distribution of Form.

- a. Forward the original and first copy to the Director of the North Central Division together with the original of Form 2084 if such form was received in the State office.
- b. File the other copy of Form 2085 together with the copy of Form 2084 with the related voucher form.

T. ADMINISTRATIVE REPORT TO TREASURY DEPARTMENT IN CASES INVOLVING FORGED ENDORSEMENTS.

1. Purpose of Report - The report is used to advise the Treasury Department concerning any overpayment or indebtedness of a person whose check has been forged and to authorize the disposition of the check or the proceeds thereof.

2. Preparation of Report.

- a. Prepare the report in quadruplicate (original and three copies).
- b. Prepare the report on Office of Budget and Finance letterhead for the signature of the Director of Finance. The report shall be addressed to the Treasurer of the United States, Accounting Division, Washington, D. C. The salutation "Dear Sir" and the complimentary closing "Very truly yours" shall be used. The word "Re" and the reference number of the letter from the Treasury Department shall be entered opposite the salutation.
- c. The first paragraph of the report shall read as follows:

"In reply to your letter of _____,
relative to check number _____, dated
_____, for \$_____,
drawn by G. F. Allen, symbol number _____,
to the order of _____, you are advised
as follows:"

- d. If the payee is not indebted to the United States, the final paragraph of the report shall read as follows:

"According to the records of the _____
State office of the North Central Division, Agri-
cultural Adjustment Administration, this payee is
not indebted to the United States Government and
there appears to be no reason why settlement should
not be made with _____ in the amount
of \$_____, provided that such person has not
received the proceeds of the check."

- e. If the payee is indebted to the United States, the final paragraph of the report shall include sufficient information with respect to the indebtedness to enable the Treasury Department to make disposition of the proceeds of the check, and shall be similar to the following:

"According to the records of the _____
State office of the North Central Division, Agri-
cultural Adjustment Administration, this payee is
indebted to the United States Government in the
amount of \$_____ on account of an overpay-
ment made in connection with application for payment
_____ under the _____
program. Such overpayment was made by _____,
Chief Disbursing Officer, D. O. Symbol No. _____,
under D. O. Voucher No. _____, dated _____"

_____. The amount of \$ _____ should, therefore, be deposited to appropriation _____. There appears to be no reason why payment should not be made to _____, in the amount of \$ _____, provided such person has not received the proceeds of the check."

- f. The certifying officer shall initial the original and the first copy of the report beneath the words "Director of Finance," and the name and address of the certifying officer shall be typed on all copies of the report.

3. Distribution of Report

- a. Forward the original and the first and second copies of the report together with a copy of a letter from the Treasurer of the United States to the Director of the North Central Division.
- b. Retain the remaining copy of the report and the original of the letter from the Treasurer of the United States in the Application for Payment Section files.

PART IV. BRIEF OF STATE LAWS FOR USE IN SETTLEMENT OF CASES INVOLVING DECEASED AND INCOMPETENT APPLICANTS.

A. GENERAL

Cases involving children who are adopted, illegitimate or of the half blood shall be submitted to the Director of the North Central Division for appropriate action.

B. BRIEF OF LAWS RELATING TO DESCENT AND DISTRIBUTION

1. Illinois. The decedent's personal property is to be distributed as follows:
 - a. If spouse survives:
 - (1) If there are no living children of decedent, or descendants of deceased children of decedent, spouse takes entire estate.
 - (2) If there are living children of decedent, or living descendants of deceased children of decedent, spouse takes one-third of the estate.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

(1) If there are living children of decedent, or living descendants of deceased children of decedent:

(a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(b) If there are living descendants of deceased children:

(a-1) Divide estate into equal shares for all living children of decedent and all children deceased but with living descendants. (See (a-2) (Do not include children who are deceased without leaving living descendants.) living children take such shares.

(a-2) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.

(b-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

(2) If no children of decedent or descendants of deceased children of decedent survive:

(a) If there are living parents or parent, living brothers or sisters, or living descendants of deceased brothers or sisters of the decedent:

(a-1) If both parents and all brothers and sisters are living, or if some brothers and sisters are living and some are deceased leaving no living descendants, the living parents and/or living brothers and sisters take equal shares.

(b) If only one parent and all the brothers and sisters are living, or there are no living descendants of deceased brothers and sisters

(a-1) Divide estate into equal shares for living parent, deceased parent and all living brothers and sisters.

Living parent takes two shares and living brothers and sisters take one share each.

- (c) If there are living descendants of deceased brothers and sisters,

(a-1) Divide estate into equal shares for both parents, all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. See (b-1) (Do not include brothers and sisters who are deceased without leaving living descendants.) Parents take one share each (if one parent is deceased surviving parent takes two shares), and living brothers and sisters take one share each.

(b-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their parent.

- c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

2. Indiana. The personal property of the decedent's estate is to be distributed as follows:

a. If spouse survives:

- (1) If there are no living children of decedent, living descendants of deceased children of decedent, or parents or parent, spouse takes the entire estate.
- (2) If there are no living children of decedent, or living descendants of deceased children of decedent, and the real and personal estate does not exceed \$1,000, spouse takes the entire estate.
- (3) If there are no living children of decedent, or living descendants of deceased children of decedent, and the real and personal estate exceeds \$1,000:

(a) If there are living parents or parent:

- (a-1) If both parents are living, spouse takes three-fourths of the estate and one-fourth passes in equal shares to the parents.

- (a-2) If only one parent is living, spouse takes three-fourths of the estate and one-fourth passes to the surviving parent.
- (4) If there are more than two living children of decedent, or two living children and living descendants of one or more deceased children of decedent, or living descendants of two deceased children and one or more living children, or living descendants of more than two deceased children of decedent, spouse takes one-third of the estate.
- (5) If there are not more than two living children of decedent, or not more than one living child and living descendants of one deceased child of decedent, or living descendants of not more than two deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants spouse and living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for spouse, all living children, and all children deceased but with living descendants. (See (a-2). Do not include children who are deceased without leaving living descendants.) Spouse and living children take such shares.
 - (a-2) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.
 - (b-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their deceased parent.
- b. The remainder of the estate, or all of the estate if no spouse survives, is to be distributed as follows:

- (1) If there are living children of decedent, or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (a-2). Do not include children who are deceased without leaving living descendants.) Living children take such shares.
 - (a-2) Grandchildren and great-grandchildren take as provided under Section a(5), supra.
- (2) If there are no living children of decedent, or living descendants of deceased children of decedent:
 - (a) If there are living parents or parent, and no living brothers or sisters or living descendants of deceased brothers and sisters:
 - (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes entire estate.
- (3) If no children of decedent, descendants of deceased children of decedent, or parent or parents survive:
 - (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

(4) If there are living brothers or sisters, or living ~~descendants of deceased brothers or sisters~~ and living parents or parent, the estate is divided into two equal portions.

(a) One portion is divided equally between the decedent's parents, if both are living, and if one be deceased, such surviving parent takes the entire portion.

(b) Living brothers and sisters and living descendants of deceased brothers and sisters share the remaining one-half portion in the same manner as provided under Section b, (3), supra.

c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for consideration.

3. Iowa. The personal estate of the decedent is to be distributed as follows:

a. If spouse survives:

(1) If there are living children of decedent, or living descendants of deceased children of decedent, spouse takes one-third of the estate.

(2) If none of the above descendants survive, spouse takes the entire estate up to \$7,500 and one-half of the excess.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

(1) If there are living children of decedent or living descendants of deceased children of decedent:

(a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(b) If there are living descendants of deceased children:

(a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1) Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.

(c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

(2) If no children or descendants of deceased children survive:

(a) If there are living parents or parent of the decedent:

(a-1) If both parents are living, the estate is divided equally between them.

(a-2) If only one parent is living, such parent takes the entire estate.

(3) If no children, descendants of deceased children, or parent or parents survive:

(a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(a-2) If there are living descendants of deceased brothers and sisters:

(b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

4. Michigan. The decedent's personal estate is to be distributed as follows:

a. If spouse survives:

- (1) If there is only one living child of decedent, or descendants of only one deceased child of decedent, spouse takes one-half of the estate.
- (2) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, spouse takes one-third of the estate.
- (3) If there are no living children, or living descendants of deceased children, but parent or parents, brothers or sisters, or descendants of deceased brothers or sisters survive, a surviving husband takes one-half of the estate and a surviving widow takes all of the estate up to \$3,000 plus one-half of the excess.
- (4) If none of the foregoing relatives survive, spouse takes the entire estate.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

- (1) If there are living children of decedent or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.
 - (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

- (c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.
- (2) If no children or descendants of deceased children survive:
 - (a) If there are living parents or parent of the decedent:
 - (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes the entire estate.
- (3) If no children, descendants of deceased children, or parents or parent survive:
 - (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
 - (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent, except that

if there are no brothers or sisters of the decedent and nephews and nieces take the estate, such nephews and nieces take equal shares without regard to the shares of their parents.

- c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

5. Minnesota. The decedent's personal property is to be distributed as follows:

a. If spouse survives:

- (1) If there are no living children of decedent, or living descendants of deceased children of decedent, spouse takes entire estate.
- (2) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, spouse takes one-half of the estate.
- (3) If more than one child of decedent, or one child and living descendants of one or more deceased children of decedent, or living descendants of more than one deceased child of decedent, survive, spouse takes one-third of the estate.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

- (1) If there are living children of decedent or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

- (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.
 - (b-2) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.
- (2) If no children of decedent or descendants of deceased children of decedent survive;
- (a) If there are living parents or parent of the decedent:
 - (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes the entire estate.
- (3) If no children of decedent, descendants of deceased children of decedent, or parent or parents survive:
- (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
 - (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

- c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.
6. Missouri. The decedent's personal estate is to be distributed as follows:
 - a. If spouse survives:
 - (1) If there are no living children of decedent, or living descendants of deceased children of decedent, spouse takes one-half of the estate.
 - (2) If no children of decedent, descendants of deceased children of decedent, parent or parents, brothers or sisters, or descendants of deceased brothers or sisters survive, spouse takes the entire estate.
 - (3) If there are living children of decedent, or living descendants of deceased children of decedent:
 - (a) If all children of decedent are living, or if some are living and some are deceased but leaving no living descendants, spouse and living children take equal shares.
 - (b) If there are living descendants of deceased children of decedent:
 - (a-1) Divide estate into equal shares for spouse, all living children, and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Spouse and living children take such shares.
 - (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent, and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.
 - (c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the

estate, such great-grandchildren take equal shares without regard to the shares of their parents.

b. The remainder of the estate, or all of the estate if no spouse survives, is to be distributed as follows:

(1) If there are living children of decedent, or living descendants of deceased children of decedent:

(a) If all children of decedent are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(b) If there are living descendants of deceased children of decedent:

(a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1) Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(b-1) Grandchildren and great-grandchildren take as provided under Section a, supra.

(2) If there are no living children of decedent, or living descendants of deceased children of decedent:

(a) If there are living parents or parent, brothers or sisters, or living descendants of deceased brothers or sisters:

(a-1) If all the brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, the living parent or parents and/or living brothers and sisters take equal shares.

(a-2) If there are living descendants of deceased brothers and sisters:

(b-1) Divide estate into equal shares for living parent or parents, all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living

descendants.) Living parent or parents and living brothers and sisters take such shares.

(c-1) Nephews and nieces (children of deceased brothers or sisters) divide equally among them the share of their deceased parent, except that if there are no living brothers or sisters of the decedent and nephews and nieces take the estate, such nephews and nieces take equal shares without regard to the shares of their parents.

- c. If an order refusing letters of administration because of insufficiency of property is issued to a person, such person takes the entire estate.
 - d. If none of the above kindred survive, the claim should be submitted to the **Director of the North Central Division** for appropriate action.
7. Nebraska. The decedent's personal property is to be distributed as follows:
- a. If spouse survives:
 - (1) If the surviving spouse is the parent of all of the decedent's children:
 - (a) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, spouse takes one-half of the estate.
 - (b) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent survive, spouse takes one-third of the estate.
 - (2) If the surviving spouse is not the parent of all the decedent's children:
 - (a) If there are living children of decedent, or living descendants of deceased children of decedent, spouse takes one-fourth of the estate.
 - (3) If there are no living children of decedent, or living descendants of deceased children of decedent, but other kindred survive, spouse takes one-half of the estate whether or not such spouse is parent to all the decedent's children.

- (4) If there are no living children of decedent, living descendants of deceased children of decedent, or other kindred, spouse takes the entire estate whether or not such spouse is parent of all the decedent's children.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

- (1) If there are living children of decedent or living descendants of deceased children of decedent:

- (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

- (b) If there are living descendants of deceased children:

- (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

- (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

- (c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

- (2) If no children of decedent or descendants of deceased children of decedent survive:

- (a) If there are living parents or parent of the decedent:

- (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes the entire estate.
 - (3) If no children of decedent, descendants of deceased children of decedent, or parents or parent survive:
 - (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
 - (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.
 - c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.
8. Ohio. The decedent's personal property is to be distributed as follows:
- a. If spouse survives:
 - (1) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, spouse takes one-half of the estate.
 - (2) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, spouse takes one-third of the estate.
 - (3) If there are no living children of decedent, or living descendants of deceased children of decedent, but a

parent or parents survive, spouse takes three-fourths of the estate.

- (4) If there are no living children of decedent, living descendants of deceased children of decedent, or parent or parents, spouse takes the entire estate.

b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

- (1) If there are living children of decedent or living descendants of deceased children of decedent:

- (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

- (b) If there are living descendants of deceased children:

- (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

- (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

- (c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

- (2) If no children of decedent or descendants of deceased children of decedent survive:

- (a) If there are living parents or parent of the decedent:
 - (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes the entire estate.
 - (3) If no children of decedent, descendants of deceased children of decedent, or parent or parents survive:
 - (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
 - (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.
 - c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.
9. South Dakota. The decedent's personal property is to be distributed as follows:
- a. If spouse survives:
 - (1) If there are no living children of decedent, descendants of deceased children of decedent, parents or parent, brothers or sisters or descendants of deceased brothers or sisters of decedent, spouse takes the entire estate.
 - (2) If there is only one living child of decedent or living descendants of only one child of decedent, spouse takes one-half of the estate.

- (3) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, spouse takes one-third of the estate.
 - (4) If there are no living children of decedent, or living descendants of deceased children of decedent, but a parent or parents, brother or sister, or descendants of deceased brothers or sisters of decedent survive, spouse takes all of the estate up to \$20,000 and one-half of the excess.
- b. The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:
- (1) If there are living children of decedent or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.
 - (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.
 - (c-1) If any such grandchildren are ceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

- (2) If no children of decedent or descendants of deceased children of decedent survive:
 - (a) If there are living parents or parent of the decedent:
 - (a-1) If both parents are living, the estate is divided equally between them.
 - (a-2) If only one parent is living, such parent takes the entire estate.
- (3) If no children of decedent, descendants of deceased children of decedent, or parents or parent survive:
 - (a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:
 - (a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.
 - (a-2) If there are living descendants of deceased brothers and sisters:
 - (b-1) Divide estate into equal shares for all living brothers and sisters and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.
 - (c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent, except that if there are no living brothers and sisters of the decedent and nephews and nieces take the estate, such nephews and nieces take equal shares without regard to the shares of their parents.

c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

10. Wisconsin. The personal estate of the decedent is to be distributed as follows:

a. If widow survives:

- (1) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, widow takes one-half of the estate.
- (2) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, widow takes one-third of the estate.

b. The remainder of the estate, or all the estate if no widow survives, is to be distributed as follows:

- (1) If there are living children of decedent or living descendants of deceased children of decedent:
 - (a) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.
 - (b) If there are living descendants of deceased children:
 - (a-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.
 - (b-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.
 - (c-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

- (2) If no children of decedent or descendants of deceased children of decedent survive:

(a) If spouse survives, such survivor takes entire estate.

- (3) If no children of decedent, descendants of deceased children of decedent or spouse survive:

(a) If there are living parents or parent of the decedent.

(a-1) If both parents are living, the estate is divided equally between them.

(a-2) If only one parent is living, such parent takes the entire estate.

- (4) If no children of decedent, descendants of deceased children of decedent, parents or parent, or spouse survive:

(a) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(a-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(a-2) If there are living descendants of deceased brothers and sisters:

(b-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (c-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(c-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

- c. If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

C. STATE LAWS WITH RESPECT TO THE AGE OF MAJORITY.

	<u>Male</u>	<u>Female</u>
1. Illinois	21	18
2. Indiana	21	21
3. Iowa	21 or before if he marries	21 or before if she marries.
4. Michigan	21	21
5. Minnesota	21	18
6. Missouri	21	21
7. Nebraska	21	21 or before if she marries
8. Ohio	21	21
9. South Dakota	21	18
10. Wisconsin	21	21

D. BRIEF OF STATE LAWS RELATING TO THE PRIORITY OF THE CLAIMS OF CREDITORS.

1. Illinois. Payment of Debts - Order of Preference.--All demands against the estate of any testator or intestate shall be divided into classes in manner following, to-wit:

- a. Funeral expenses and necessary cost of administration.
- b. The widow's award, if there be a widow; or children if there are children and no widow.
- c. Expenses attending last illness, including physician's bill, and demands due common laborers or household servants of deceased for labor.
- d. Debts due the common school fund or township.
- e. Where the deceased has received money in trust for any purpose, his executor or administrator shall pay out of his estate the amount thus received and not accounted for.
- f. All other debts and demands of whatever kind without regard to quality or dignity, which shall be exhibited to the court within one year from granting of letters as aforesaid.

All claims and demands of whatever class not exhibited to the court within one year from the granting of letters as aforesaid shall be forever barred as to property and estate of the deceased which has been inventoried or accounted for by the executor or administrator * * *.

2. Indiana. Payment of Debts--Order of Preference.--Unless otherwise provided in this act, the debts and liabilities of a decedent, shall, if his estate be solvent, be paid in the following order of classes:

- a. The expenses of administration.
- b. The expenses of the funeral of the deceased.
- c. The expenses of his last sickness.
- d. Taxes accrued upon the real and personal estate of the deceased at his death, and taxes assessed upon the personal estate during the course of the administration.
- e. Debts secured by liens upon the personal and real estate of the decedent, created or suffered by him in his lifetime, and continuing in force: Provided, That if the real estate of the decedent shall have been sold subject to any lien, and the holder thereof shall have accepted the bond of the purchaser as provided in this act, the debt secured by such lien shall be omitted in the distribution.
- f. A sum not exceeding \$50 for wages due any employee for work and labor performed for the decedent within two months prior to his death.
- g. General debts.
- h. Legacies.

Annotation: Claims not presented.--It is the duty of an executor to pay decedent's debts that constitute a lien on decedent's realty, although such debts are not presented as claims against the estate.

3. Iowa. Payment of Debts--Order of Preference.--As soon as the executor or administrator is possessed of sufficient means over and above the expenses of administration, he shall pay off the charges of the last sickness and funeral of deceased, and next, any allowance made by the court for the maintenance of the widow and minor children.

Other demands against the estate shall be payable in the following order:

- a. Debts entitled to preference under the laws of the United States.
- b. Public rates and taxes.
- c. Claims filed within six months after the first publication or posting of the notice given by the executors or administrators of their appointment.

d. All other debts.

e. Legacies and the distributive shares, if any.

4. Michigan. Payment of Debts--Order of Preference.--If the assets which the executor or administrator may have received, and which can be appropriated to the payment of debts, shall not be sufficient he shall, after paying the necessary expenses of administration, pay the debts against the estate in the following order: 1. The necessary funeral expenses as determined by the judge of probate; 2. The expenses of the last sickness; 3. Debts having a preference by the laws of the United States; 4. Debts due to other creditors, including any remainder of the funeral expenses over and above that determined as necessary by the judge of probate.

If there shall not be assets enough to pay all the debts of any one class, each creditor shall be paid a dividend in proportion to his claim; and no creditor of any one class shall receive any payment until all those of the preceding class shall be fully paid.

5. Minnesota. Payment of Debts--Order of Preference.--If the applicable assets of the estate be insufficient to pay the following in full, the representative shall make payment in this order:

a. Expenses of administration.

b. Funeral expenses.

c. Expenses of last illness.

d. Debts having preference by laws of the United States.

e. Taxes.

f. Other debts duly proved.

When any assets of the estate are encumbered by mortgage, pledge, or otherwise, the representative may pay such encumbrance or any part thereof, whether or not the holder of the encumbrance has filed a claim, if it appears to be for the best interest of the estate and if the court, with or without notice, shall have so ordered. No such payment shall increase the share of the devisee, legatee, or heir entitled to receive such encumbered assets, unless otherwise provided in the will.

No preference shall be given in the payment of any debt over any other debt of the same class, nor shall a debt due and payable be entitled to preference over debts not due.

When a will designates the property to be appropriated for the payment of debts or other items, it shall be applied to such purpose.

6. Missouri. Payment of Debts--Order of Preference.--All demands against the estate of any deceased person shall be divided into the following classes: a. Funeral expenses. b. Expenses of the last sickness, wages of servants and demands for medicine and medical attendance during the last sickness of deceased; also reasonable cost of tombstone if allowed by court. c. All debts, including taxes due the State or any county or incorporated city or town; and it shall be the duty of the executor or administrator to pay all such taxes without any demand therefor being presented to the court for allowance: Provided, that no executor or administrator shall pay any taxes on the real estate of the deceased that are not a charge against the same at the death of the deceased, except where he is in possession of the realty under an order of the court. d. Judgment rendered against the deceased in his lifetime, and judgments rendered upon attachments levied upon property of the deceased during his lifetime; but if such judgment shall be liens upon the real estate of the deceased, and the estate shall be insolvent, such judgments as are liens upon the real estate shall be paid as provided in sections 148 to 156, without reference to classification, except the classes of demands mentioned in the first and second subdivisions of this section shall have precedence of such judgments. e. All demands, without regard to quality, which shall be legally exhibited against the estate within six months after the date of the granting of the first letters on the estate. f. All demands thus exhibited after the end of six months and within one year after the date of the granting of the first letters on the estate.

All demands against any estate shall be paid by the executor or administrator, as far as he has assets, in the order in which they are classed; and no demand of one class shall be paid until all previous classes be satisfied; and if there be not sufficient to pay the whole of any one class, such demands shall be paid in proportion to their amounts. Executors and administrators may assign the notes and bonds, stocks, accounts and all other evidences of debt of the estate to creditors, legatees and distributees in discharge of an amount of their claims equal to the amount of such bond or note.

7. Nebraska. Payment of Debts--Order of Preference.--If the assets which the executor or administrator may have received and which can be appropriated to the payment of debts shall not be sufficient, he shall, after paying the necessary expenses of administration, pay the debts against the estate in the following order: a. The necessary funeral expenses, which shall be a preferred claim only to an amount not exceeding \$250 for casket and services of undertaker. b. The expenses of the last sickness. c. Debts having a preference by the laws of the United States. d. Debts due to other creditors.

If there shall not be assets enough to pay all the debts of any one class, each creditor shall be paid a dividend in proportion to his claim, and no creditor of any one class shall receive any payment until all those of the preceding class shall be fully paid.

8. Ohio. Payment of Debts--Order of Preference.--Every executor or administrator shall proceed with diligence to pay the debts of the deceased, applying the assets in the following order:

- a. Bill of funeral director not exceeding three hundred fifty dollars, such other funeral expenses as are approved by the court, the expenses of the last sickness and those of administration.
- b. The allowance made to the widow and children for their support for twelve months.
- c. Debts entitled to a preference under the laws of the United States.
- d. Public rates and personal property taxes. Any devisee taking any real estate under a devise in any will or an heir taking under the statutes of descent, shall take the same subject to all taxes, penalties, and assessments, which are a lien against such real estate.
- e. To every person who performed manual labor in the service of the deceased, before payment of the general creditors, the full amount of wages due to such person for such labor performed within twelve months preceding the decedent's death, not exceeding one hundred and fifty dollars.
- f. Other debts as to which claims have been presented within four months after the appointment of the executor or administrator.
- g. Debts due to all other persons. Such part of the bill of the funeral director as exceeds three hundred fifty dollars shall be included as a debt under item f or g depending upon the time when the claim for such additional amount is presented.

If there be not enough, after paying any one of such classes, to pay all the debts of the next class, the creditors of the latter class shall be paid ratably in proportion to their respective debts. No payment shall be made to creditors of one class, until all those of a preceding class or classes, of whose claims the executor or administrator has notice, are fully paid.

9. South Dakota. Payment of debts--Order of Preference.--All demands against the estate of any deceased person must be paid in the following order:

- a. Funeral expenses.
- b. The expenses of last sickness.

- c. The expenses of administration.
 - d. Any debt that may be due by decedent personally to servants and employees for services rendered within the sixty days next preceding his death.
 - e. Debts having preference by the laws of the United States.
 - f. All other demands against the estate, except that where a lien for any demand exists by mortgage, pledge, attachment, judgment or execution levy, such lien shall have preference according to its priority to the extent of such demand, on any specific property on which such lien shall have attached.
10. Wisconsin. Payments of Debts--Order of Preference--If, after the allowance provided for by section 313.15 (see #2702. Ed.) has been made and after the amount of the claims against any estate shall have been ascertained by the court, it shall appear that the executor or administrator has in his possession sufficient to pay all the debts, he shall pay the same in full within the time limited for that purpose. If the assets received by the executor or administrator, and which can be appropriated to the payment of debts, shall not be sufficient he shall, after paying necessary expenses of administration, pay the debts against the estate in the following order:
- a. The necessary funeral expenses;
 - b. The expenses of the last sickness.
 - c. Debts having a preference under the laws of the United States.
 - d. Wages due to workmen, clerks or servants which have been earned within three months before the date of the death to the testator, or intestate, not to exceed three hundred dollars to each claimant;
 - e. Debts due to other creditors;

If there shall not be assets enough to pay all the debts of any one class each creditor shall be paid a dividend in proportion to his claim; and no creditor of any one class shall receive any payment until all of those of the preceding class shall be fully paid.

